

TOWN OF HAMDEN CONNECTICUT

FISCAL STRUCTURE & POLICY MANUAL



(VERSION - 01.31.23)

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INTRODUCTION

FISCAL STRUCTURE & POLICY MANUAL STATEMENT

This Fiscal Structure & Policy Manual (“Manual”) contains key fiscal and management policies and procedures that are intended to guide foundational operations of the Town of Hamden (“Town”). It is intended to be a resource for staff, citizens, and all stakeholders and contains a summary of policies pertaining to the operating budget, capital budget, expenditures, revenues, financial accounting, cash management/investment, grants and financial awards and debt.

Except where otherwise noted, the policies in this Manual apply to all departments, administrative units and employees of the Town. These policies have been adopted by and under the authority of the Legislative Council unless otherwise noted.

Appendix A of this Manual includes a glossary of common definitions and acronyms. The glossary is intended to assist in developing a better understanding of this Manual.

ANNUAL REVIEW

This Manual will be revised and updated as required from time to time. Any material policy revisions require approval by the Council at the time of revision. In addition, this Manual shall be annually adopted in its entirety by the Council.

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1 FINANCIAL STRUCTURE

1.1 INTRODUCTION

The Town's accounting system within MUNIS Financial ERP Software is organized and operated on the basis of funds, each of which is a separate accounting entity. Each fund is accounted for with a set of self-balancing accounts comprised of assets, liabilities, deferred inflows/outflows, fund balance, revenues and expenditures or expenses, as appropriate, other financings sources/uses or non-operating income, as appropriate.

1.2 FUNDS

Resources are allocated to the individual funds upon the approval of the Legislative Council for specific purposes. The funds are grouped into broad categories such as (Governmental, Proprietary, and Fiduciary. The fund types are designated as major or non-major funds.

The types of funds that the Town utilizes are as follows:

Governmental Funds

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all the financial transactions and resources, except those that are required to be accounted for in a separate fund.

Special Revenue Funds - Special Revenue funds are used to account for revenues restricted or committed to expenditures for specific purposes including:

- *Miscellaneous Grants Fund* - The fund is comprised of intergovernmental and private grants. This fund includes grants received from the federal government, the State of Connecticut, and various non-governmental resources.
- *Community Development Block Grant (CDBG) Fund* - The entitlement grant is received from the Department of Housing and Urban Development (HUD). This federally-funded grant is used for housing and community development activities under the Community Development Act of 1974. It serves the low- and moderate-income residents of Hamden. CDBG funds are maintained in its own bank account and are managed in the Town's Financial Management System separately by its own fund budgeted by program activities.
- *Capital Projects Funds* - Capital Projects funds are used to account for the planning, acquisition, construction and improvement of major capital needs

throughout the Town. Technology purchases and vehicle replacements are also funded in this fund.

- *Internal Service Fund* - Internal service funds account for the financing of goods or services provided by one department to other departments or agencies for the Town on a cost reimbursement basis. The Town's reported self-insurance funds include Employee Health Benefits and Workers' Compensation.

Fiduciary Funds

Pension Trust Funds – Hamden Employee's Retirement Board (HERB) - These funds are derived from employee and employer pension contributions, and earnings on investments. These funds account for defined benefit plans that are funded and valued according to standards set by the Pension Commission.

Trust and Agency Funds - These funds account for resources and situations for which the Town is acting as a collecting/ disbursing agent or as a trustee.

1.3 BASIS OF ACCOUNTING

The Town's financial records for the governmental funds are maintained on a modified accrual basis of accounting, which records revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for general long-term debt which is recognized when due. Unencumbered appropriations in the General Fund lapse at the year-end (but not in the capital projects funds and grant funds), and outstanding encumbrances are recorded as assigned fund balance, thereby providing authority to complete these transactions.

The full accrual basis of accounting is used for the proprietary and fiduciary funds. Their revenues, including investment earnings, are recognized when earned and their expenses are recognized when incurred.

The Town's Finance Department maintains centralized budgetary control of disbursements and encumbrances against appropriations, by major organization/program of activity and by principal object of expenditure. The Board of Education is controlled only as part to the Towns' total appropriation.

2 AMERICANS WITH DISABILITIES ACT POLICY

2.1 SCOPE

In accordance with the requirements of Title II of the Americans with Disabilities Act (“ADA”) of 1990, the Town does not discriminate against qualified individuals with disabilities on the basis of disability in the Town’s services, programs, or activities.

2.2 EMPLOYMENT

The Town does not discriminate on the basis of disability in its hiring or employment practices and complies with all regulations promulgated by the U.S. Equal Employment Opportunity Commission under Title I of the ADA. Copies of the Town’s Equal Employment Opportunity Policy, Sexual Harassment Policy and Affirmative Action Policy are included under Appendix B of this Manual.

The Town is committed to complying with all applicable provisions of the ADA. The Town shall not discriminate or tolerate discrimination against any applicant or employee because of physical or mental disability in regard to any position for which the known applicant or employee is qualified. The Town shall employ, advance in employment, and otherwise treat known qualified individuals with disabilities without regard to their physical or mental disability in all selection and decision practices such as the following: advertising, benefits, compensation, discipline (including probation, suspension, and/or termination for cause or layoff), employee facilities, performance evaluation, recruitment, social/recreational programs, and training.

Consistent with this policy of nondiscrimination, the Town shall provide reasonable accommodations to a qualified individual with a disability, as defined by the ADA, who requires an accommodation in order to perform the essential functions of his or her job and who has made the Town aware of his or her disability, provided that (i) such accommodation does not constitute an undue hardship to the Town and (ii) a direct threat to the health and/or safety of the individual or others does not result.

An employee with a disability who believes that s/he needs a reasonable accommodation to perform the essential functions of his/her job should contact the Human Resources Department to request such an accommodation. Human Resources will meet with the employee and engage in an interactive process to determine what, if any, reasonable accommodation may be appropriate. When making a request for an accommodation, an employee with a disability should specify in writing what barriers or limitations make it difficult for him or her to perform the job. The Town will conduct an investigation regarding these barriers or limitations and will then identify possible accommodations, if any, that will help to eliminate the barrier(s) or limitation(s). If the accommodation is reasonable and will not impose an undue hardship on the Town and/or a direct

threat to the health and/or safety of the individual or others, the Town will make the accommodation. The Town may also propose an alternative accommodation.

All applicants and employees are protected from coercion, intimidation, interference, or discrimination for filing a complaint or assisting in an investigation under the ADA. Any employee who requires an accommodation in order to perform the essential functions of his or her job should contact the Human Resources Department.”

2.3 EFFECTIVE COMMUNICATION

The Town will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities so they can participate equally in the Town’s programs, services, and activities. This includes offering qualified sign language interpreters and documents in Braille, in order to make information and communication accessible to individuals who have speech, hearing, or vision impairments.

2.4 MODIFICATIONS TO POLICIES AND PROCEDURES:

The Town will make all reasonable modifications to policies and programs to ensure that people with disabilities have an equal opportunity to enjoy all Town programs, services, and activities. For example, individuals with service animals are welcomed in Town offices, even though pets are generally prohibited.

Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a Town program, service, or activity, should contact the office of Human Resources at (203) 287-7103 as soon as possible but no later than 48 hours before the scheduled event.

The ADA does not require the Town to take any action that would fundamentally alter the nature of its programs or services, or impose an undue financial or administrative burden. However, the Town will make every effort to reasonably accommodate individuals.

Complaints that a Town program, service, or activity is not accessible to persons with disabilities should be directed to the office of Human Resources (203) 287-7133. The Town will not place a surcharge on a particular individual with a disability or any group of individuals with disabilities to cover the cost of providing auxiliary aids/services or reasonable modifications of policy, such as retrieving items from locations that are open to the public but are not accessible to persons who use wheelchairs.

2.5 GRIEVANCE PROCEDURE

This grievance procedure is established to meet the requirements of the Americans with Disabilities Act of 1990. It may be used by anyone who wishes to file a complaint alleging discrimination on the basis of disability in the provision of services, activities, programs, or benefits by the Town.

The complaint should be in writing and contain information about the alleged discrimination, such as the name, address, and phone number of complainant and location, date, and description of the problem. Alternative means of filing complaints, such as personal interviews or a tape recording of the complaint, will be available upon request for persons with disabilities.

The complaint should be submitted by the grievant and/or his/her designee as soon as possible but no later than 60 calendar days after the alleged violation to:

ADA Coordinator
Hamden Government Center
2750 Dixwell Avenue
Hamden, CT 06518
Phone: (203) 287-7103

Within 15 calendar days after the receipt, the Mayor or his or her designee will meet with the complainant to discuss the issue and possible resolutions. Also within 15 calendar days of the meeting, the Mayor or his or her designee will respond in writing, and where appropriate, in a format accessible to the complainant, such as large print, Braille, or audio tape. The response will explain the position of the Town and offer options for the substantive resolution of the complaint.

If the response by the Mayor or her designee does not satisfactorily resolve the situation, the complainant and/or his/her designee may appeal the decision within 15 calendar days after receipt of the response to the Legislative Council by contacting the Legislative Council Administrator.

Within 15 calendar days after receipt of the appeal, a designee of the Legislative Council will meet with the complainant to discuss the complaint and potential resolutions. Within 15 calendar days after the meeting, the Legislative Council designee will respond in writing, and, where appropriate, in a format accessible to the complainant, with a final resolution of the complaint.

All written complaints received by the office of the Mayor, appeals to the Legislative Council and responses from these two offices will be retained by the Town for at least three years.

3 CAPITAL IMPROVEMENT FUND POLICY

3.1 SCOPE

In order to provide all required services to the public, the Town has made material investments in its physical assets such as streets, buildings, parks and recreational facilities, sewer facilities, water facilities, vehicles and other equipment. These capital assets shall be properly planned for, maintained and replaced over time to adequately provide public services.

3.2 PURPOSE

This policy is to establish the principles related to the planning, maintenance and replacement of capital assets.

3.3 CAPITAL BUDGET POLICIES

Preparation of the Town's capital budget (Fund 003) is guided by the following policies:

1. A five-year program for infrastructure capital improvements is prepared annually. The plan identifies anticipated funding sources;
2. Capital projects are financed through the issuance of bonds, grants, contributions and appropriations from the General Fund, Capital Project Fund and State and federal revenues;
3. The Town will coordinate the development of the Capital Improvement Fund budget with the development of the operating budget;
4. The Town will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs;

3.4 SOURCE OF FUNDING

The Town will establish the appropriate mix of debt and other financing sources in the funding of capital projects to the extent available.

4 CASH MANAGEMENT / INVESTMENT POLICY

4.1 SCOPE

The Town's cash management/investment policy covers all Town funds except pension funds, which are guided by a separate policy adopted by the Pension Commission. Under the Town Charter, investment of all Town funds, including the pension fund, is the responsibility of the Finance Director and Mayor.

4.2 OBJECTIVES

The primary policy objective is the preservation and safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.

4.3 ALLOWABLE INVESTMENTS

It is the policy of the Town, consistent with State and federal statutes, to limit short-term investments to:

1. United States Treasury Bills, Notes and Bonds
2. Certificates of Deposit
3. State of Connecticut Treasurer's Short-Term Investment Fund (STIF)

To ensure liquidity and reduce market risks, investments have maturity dates at or prior to the time cash is projected to be required to meet disbursement needs. Collateralization is used to secure Certificates of Deposits and to secure Demand Deposits.

4.4 PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Town's ability to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, with prudence, discretion and intelligence exercised in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

4.5 DIVERSIFICATION

Investments and deposits shall, to the extent practical, be diversified by financial institution, maturity, and type of investment to eliminate the risk of loss resulting from over concentration of assets in a specific bank or trading partner or a specific maturity.

4.6 INTERNAL CONTROLS

It is the policy of the Town for all monies collected by any officer or employee of the Town to deposit said funds timely within the time period specified by law.

The Finance Director is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with this investment policy and recorded properly, and are managed in compliance with applicable laws and regulations.

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5 DEBT MANAGEMENT POLICY

5.1 SCOPE

Debt is an effective way to finance capital improvements by matching the term of the debt with the useful life of the asset being financed. Properly managed debt provides flexibility in current and future operating budgets and provides the Town with the long-term assets required to deliver services or other resources to the public. The Town recognizes that effective debt management practices require a comprehensive Debt Management Policy.

5.2 PURPOSE

The following seeks to position the Town's debt plan amongst the best practices in municipal finance, as well as to underscore the Town's commitment to curtail borrowing in the near term to improve its bond rating and preserve the highest credit rating possible with the allocation of resources to the programs and services provided by the Town.

5.3 DEBT MANAGEMENT POLICIES

The following policies on the use of long-term and short-term debt represent the Town's long-standing practice in the field of municipal finance. They are included in the annual Capital Budget and are reinforced by the Town's Charter.

1. General obligation bonds are typically issued to finance traditional capital improvements;
2. Revenue bonds may be used within statutory parameters only to finance those special projects or programs which directly support the Town's long-term economic development or for services that are clearly self-supporting and revenue generating;
3. The Town's overall debt structure, including overlapping debt, should fall well within statutory limits and should decrease as rapidly as is financially feasible;
4. Short-term debt may be used to provide interim cash flow, to facilitate the timing of bond sales, to avoid locking in high long term interest rates during periods of market turmoil or to partially finance projects whose final cost is uncertain;

5.4 SALE OF DEBT OBLIGATIONS

In planning and structuring each bond sale, balanced consideration should be given to each of the following objectives:

1. Providing cash in advance to meet project expenses;
2. Spreading debt service and other capital increases evenly to minimize the impact on the General Fund;
3. Minimizing net borrowing costs; and
4. Minimizing the impact of debt service and other capital payments on annual cash flow.

5.5 OTHER SOURCES OF FUNDING

Whenever possible, capital costs should be financed by means other than borrowing. In addition to seeking funding from local, State, Federal or other sources, the Town will consider utilizing pay-as-you-go methods such as regular contributions from the General Fund, build-up of a reserve fund, down payments from operating funds and inclusion of smaller projects in the General Fund. Full disclosure of all material information concerning the Town's financial position will be made to the public. Official statements and Town Ordinances for each bond sale will be prepared in accordance with the Charter and the annual audited financial statements will continue to conform to the highest national standards, State statutes, and generally accepted accounting principles (GAAP) and reporting practices.

5.6 ANNUAL EVALUATION

Interest rates on existing bonds will be reviewed annually to determine the potential benefit of refinancing for debt service savings whenever financially feasible.

5.7 TIMELY REPAYMENT OF DEBT OBLIGATIONS

The Town must be certain that debt payments are made timely and in full, without impairing its cash flow and subsequently its ability to provide essential governmental services. Accordingly, the Finance Director shall monitor the Town's cash flow position and the annual operating budget to ensure the full and timely repayment of all debt principal and interest due that fiscal year.

5.8 CREDIT RATING STRATEGIES

The Town's credit rating has a significant impact on its ability to access the capital markets, the issuance costs associated with a debt sale, and the interest rate that is obtained on its debt obligations. As such, the Town is committed to maintaining a credit rating strategy. However, the rating strategies must not compromise the delivery of basic services to Town residents. The Finance Director will be responsible for maintaining relationships with rating agencies assigning ratings to the Town's debt. The Finance Director will confer with the Town's Municipal Advisor regarding rating agency methodologies and the Town's credit rating strategy. Changes to current methodologies could impact future fiscal decisions.

5.9 CONTINUING DISCLOSURE REQUIREMENTS

I. Purpose

The Town has entered into certain Continuing Disclosure Agreements (the “Disclosure Agreements”) in connection with the issuance of bonds and notes for the benefit of holders to comply with Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “Rule”). The Rule requires the periodic filing of certain financial information, notice of the occurrence of certain events, and notice of the failure to file certain financial information. The purpose of this policy is to set forth post-issuance compliance procedures to comply with the Rule and the Disclosure Agreements (“Disclosure Procedures”) for the life of the bonds or notes.

II. General

A. *Responsible Officials.*

The following officials/employees shall be responsible for performing the Disclosure Procedures. The persons named below shall also have responsibility for the following:

Director of Finance: Officer in charge of the Town’s finances

Deputy Director of Finance: Official in charge of compliance with disclosure requirements

Deputy Director of Finance: Official in charge of preparing financial information

Administrative Assistant: Employee in charge of record retention

The Director of Finance and/or Designee shall consult with Bond Counsel to the extent necessary regarding the Disclosure Procedures, as indicated below.

B. *Training.*

The Director of Finance and the Deputy Director of Finance shall read and become familiar with the requirements and procedures set forth in the Disclosure Agreements.

The Director of Finance or the Deputy Director of Finance shall, on an annual basis, attend at least one (1) appropriate National Association of Bond Lawyers, Bond Counsel or other seminar or program regarding disclosure requirements.

C. *Record Retention.*

The Director of Finance and the Administrative Assistant shall maintain the following information with respect to the Rule and the Disclosure Agreements (“Disclosure Documents”) for a period of the life of the bonds or notes, or the State Records Retention Act or any other applicable law, whichever is longer:

Continuing Disclosure Agreements	Operating Data (described below)
Annual Reports	Notices of Failure to File
Audited financial statements	Notices of Listed Events

The Disclosure Documents shall be maintained in paper files and electronic media and shall be reduced to electronic media as soon as practicable in accordance with Institution policy.

The Disclosure Documents shall be maintained on-site.

III. Annual Filing Requirements

The Director of Finance shall file or cause to be filed with the Repository in electronic format, accompanied by identifying information, as prescribed by the MSRB, the following annual financial information and operating data regarding the Town, not later than eight (8) months after each Fiscal Year End subsequent to the date of issuance of bonds:

- A. *Audited Financial Statements* as of and for the year ending on its Fiscal Year End prepared in accordance with accounting principles generally accepted in the United States, as promulgated by the Governmental Accounting Standards Board from time to time or mandated state statutory principles as in effect from time to time, provided however, if audited financial statements are not available eight months after the close of any Fiscal Year End, the Town shall submit unaudited financial statements by such time and will submit audited financial statements information when and if available; and
- B. *Financial Information and Operating Data* as of and for the year ending on its Fiscal Year End of the following type to the extent not included in the audited financial statements described above:
 - (1) the amounts of the gross and net taxable grand list;
 - (2) a listing of the ten largest taxpayers on the grand list, together with each such taxpayer’s taxable valuation thereon;
 - (3) the percentage and amount of the annual property tax levy collected and uncollected;

- (4) a schedule of the annual debt service on outstanding long-term bonded indebtedness;
- (5) a calculation of the net direct debt, total direct debt, and total overall net debt (reflecting overlapping and underlying debt);
- (6) the total direct debt, total net direct debt and total overall net debt of the Town per capita;
- (7) the ratios of total direct debt and total overall net debt of the Town to the Town's net taxable grand list;
- (8) a statement of statutory debt limitations and debt margins; and
- (9) the funding status of the Town's pension benefit obligations.

C. In the event the Town fails to file the audited financial statements or operating data set forth above, the Director of Finance shall file a *Notice of Failure to File* with the MSRB in a form approved by Bond Counsel.

IV. Notice of Listed Events

The Director of Finance shall file or cause to be filed in a timely manner not in excess of ten (10) business days after the occurrence of the event, notice to the Repository in electronic format, accompanied by identifying information, as prescribed by the MSRB, of the occurrence of any of the following events:

- (A) principal and interest payment delinquencies;
- (B) non-payment related defaults, if material;
- (C) unscheduled draws on debt service reserves reflecting financial difficulties;
- (D) unscheduled draws on credit enhancements reflecting financial difficulties;
- (E) substitution of credit or liquidity providers, or their failure to perform;
- (F) adverse tax opinions; the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of bonds or notes, or other material events affecting the tax status of bonds or notes;
- (G) modifications to rights of holders of bonds or notes, if material;
- (H) Bond calls, if material, and tender offers;

- (I) defeasances;
- (J) release, substitution, or sale of property securing repayment of bonds or notes, if material;
- (K) rating changes;
- (L) bankruptcy, insolvency, receivership, or similar event of any obligated person;
- (M) the consummation of a merger, consolidation, or acquisition involving any obligated person or the sale of all or substantially all of the assets of any obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake any such an action or the termination of a definitive agreement relating to such actions, other than pursuant to its terms, if material;
- (N) appointment of a successor or additional trustee or the change of name of a trustee, if any, if material;
- (O) incurrence of a Financial Obligation by any obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of any obligated person, any of which affect Bondholders, if material; and
- (P) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of any obligated person, any of which reflect financial difficulties.

The Finance Director shall comply with the provisions of the Rule and Disclosure Agreements and consult with the Town’s Municipal Advisor and Bond Counsel regarding the Disclosure Procedures to ensure compliance with the Rule and Disclosure Agreements.

V. Definitions

“Annual Report” shall mean any Annual Report provided by the Town pursuant to, and as described in, Section III of this Debt Management Policy .

“Financial Obligation” shall mean any (i) debt obligation, (ii) derivative instrument entered into in connection with, or pledged as security or source of payment for, an existing or planned debt obligation, or (iii) guarantee of (i) or (ii). Municipal securities as to which a final official statement has been filed with the Repository, consistent with the Rule, shall not be considered a Financial Obligation.

“Fiscal Year End” shall mean the last day of the Town’s fiscal year, currently June 30.

“Listed Events” shall mean any of the events listed in Section IV of this Debt Management Policy.

“MSRB” shall mean the Municipal Securities Rulemaking Board established pursuant to Section 15B(b)(1) of the Securities Exchange Act of 1934, as amended, or any successor thereto.

“Repository” shall mean the Electronic Municipal Market Access (EMMA) system as described in 1934 Act Release No. 57577 for purposes of the Rule, the MSRB or any other nationally recognized municipal securities information repository or organization recognized by the SEC from time to time for purposes of the Rule.

“SEC” shall mean the Securities and Exchange Commission of the United States or any successor thereto.

5.10 TAX-EXEMPT BOND REQUIREMENTS

I. Purpose

Pursuant to the Tax Regulatory Agreements executed by the Town in connection with the issuance of its tax-exempt obligations (“Tax-Exempt Obligations”), the Town has covenanted that it shall at all times perform all acts and things necessary or appropriate under any valid provision of law in order to ensure that the interest paid on the Tax-Exempt Obligations shall be excluded from gross income for federal income tax purposes under the Internal Revenue Code. The purpose of this policy (the “Policy”) is to set forth post-issuance compliance procedures to monitor the federal income tax requirements necessary to maintain the exclusion from gross income of interest on the Town’s Tax-Exempt Obligations (the “Procedures”) for the life of the Tax-Exempt Obligations.

II. General

A. Responsible Officials.

The following officials/employees shall be responsible for performing the Procedures. The persons named below shall also have responsibility for the following:

Director of Finance:	Officer in charge of the Town’s finances
Deputy Finance Director:	Official in charge of monitoring spending of Bond Proceeds
Director of Public Works:	Official in charge of monitoring the use of facilities
Administrative Assistant:	Employee in charge of record retention

B. Training.

The Director of Finance shall read and become familiar with the requirements and procedures set forth in the Tax Regulatory Agreements for the Tax-Exempt Obligations.

The Director of Finance and the Deputy Finance Director shall, on an annual basis, attend at least one (1) appropriate Government Finance Officers' Association (National, New England or Connecticut), bond counsel or other seminar or program regarding federal income tax requirements applicable to the Tax-Exempt Obligations.

C. Record Retention.

The Director of Finance and the Deputy Director of Finance shall maintain the following information with respect to the Tax-Exempt Obligations and the projects financed thereby, as applicable ("Bond Documents"), for a period of the life of the Tax-Exempt Obligations (including refundings thereof), plus three (3) years:

Bond transcript	Investment contracts and bid documents
Debt service schedules	Rebate reports, forms, payments
Construction/Purchase Contracts	Arbitrage rebate calculations
Trustee/Bank statements	Yield reduction payments
Invoices, cancelled checks	Forms 8038T and payment documentation
Swap documents	Forms 8038-CP (for credit payment bonds)
Authorizing minutes/resolution	Correspondence with IRS
Service or management contracts	Amendments to bond documents
Sale or lease agreements	Audited financial statements

The Bond Documents shall be maintained in paper files and electronic media and shall be reduced to electronic media as soon as practicable in accordance with Town policy.

The Bond Documents shall be maintained on-site.

III. Arbitrage Monitoring

- A. The Deputy Finance Director shall monitor and document the **expenditure** of Bond Proceeds on a monthly basis.
1. Bond Proceeds used for reimbursement of expenses incurred prior to the Bond issue date (date of expenditure, check number, payee, amount, purpose, copy of contract, invoice, cancelled check).

2. Bond Proceeds used for construction and costs of issuance (date of expenditure, check number, payee, amount, purpose, copy of contract, invoice, cancelled check).
 3. Bond Proceeds used for interest on the Tax-Exempt Obligations.
 4. Bond Proceeds deposited into reserves (capitalized interest, debt service, debt service reserve).
 5. Bond Proceeds in refunding escrows.
 6. Bond Proceeds used for bond insurance, letters of credit, other credit enhancement.
 7. Use of grants, Town equity and other non-Bond Proceeds for the project.
 8. Interest rate swap agreement payments.
 9. Date of completion of project(s).
- B. The Deputy Finance Director shall report any *unspent Bond proceeds* to the Director of Finance on a semiannual basis.
1. The Director of Finance shall consult with Bond Counsel as to the use of unspent Bond proceeds.
- C. The Deputy Finance Director shall monitor and document the *investment* of Bond Proceeds.
1. Investment of Bond proceeds and sale of investments.
 2. Receipt of investment income.
- D. The Deputy Finance Director shall determine whether the Bond Proceeds have been spent in compliance with a *rebate spending exception* described in the Tax Regulatory Agreement (“TRA”) and report to the Director of Finance.
1. If no rebate spending exception is met, the Director of Finance shall consult with Bond Counsel to determine whether an arbitrage rebate calculation is necessary.
- E. The Deputy Finance Director shall determine whether any Bond proceeds are subject to *yield restriction* after expiration of a “temporary period” as described in the TRA and report to the Director of Finance.
1. If any Bond proceeds are subject to yield restriction, the Director of Finance shall consult with Bond Counsel to determine whether a yield reduction payment calculation is necessary.

- F. The Deputy Finance Director shall monitor and document *debt service payments* and report any failure to pay on time to the Director of Finance immediately.
- G. The Deputy Finance Director shall monitor and document the receipt and expenditure of any *Federal or State grants, donations, capital campaign contributions or gifts* for the Project.

IV. Private Activity Monitoring

- A. The Deputy Finance Director shall monitor and document the *property financed by Bond Proceeds*.
 - 1. Bond financed property shall be separately identified in asset listings.
 - 2. The Deputy Finance Director shall document the extent to which other sources of financing (e.g., State or Federal grants or General Fund moneys) are used to finance projects funded by Bond Proceeds.
- B. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property has been *sold or otherwise disposed of*, or if there are any plans to sell or otherwise dispose of Bond-financed property.
 - 1. The Director of Finance shall consult with Bond Counsel prior to the sale or disposition of Bond-financed property whenever possible.
- C. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property has been *rented or leased*, or if there are any plans to rent or lease Bond-financed property.
 - 1. The Director of Finance shall consult with Bond Counsel prior to the rental or lease of Bond-financed property whenever possible.
- D. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property is subject to a *service or management contract*.
 - 1. The Director of Finance shall consult with Bond Counsel prior to entering into a service or management contract involving Bond-financed property whenever possible.
- E. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property which is intended to be used for *general public use* is not being used for general public use.

- F. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any person or trade or business has any *special legal entitlements* in Bond-financed property.
- G. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any Town operations have been *privatized*, or if there are any plans to privatize any Town operation.
- H. The Deputy Finance Director shall contact the Director of Public Works on an annual basis to determine whether any person or legal entity is using any Bond-financed property in a *trade or business activity*.

V. Reporting and Remedies for Noncompliance

Noncompliance with the Procedures set forth in this Policy can generally be remedied without the interest on the Tax-Exempt Obligations being declared taxable. As such, the following procedures should be followed upon discovery of any potential noncompliance with tax requirements:

- A. The Deputy Finance Director shall report any potential noncompliance with tax requirements to the Director of Finance and the Director of Finance shall consult with Bond Counsel.
- B. If necessary, and upon the recommendation and advice of Bond Counsel, the Director of Finance shall utilize the remedial action procedures set forth in Treasury Regulation Section 1.141-12 to maintain the exclusion from gross income of interest on the Tax-Exempt Obligations for federal income tax purposes.
- C. If necessary, and upon the recommendation and advice of Bond Counsel, the Director of Finance shall utilize the Voluntary Closing Agreement Program set forth in Internal Revenue Manual Section 7.2.3.

The Finance Director shall comply with the provisions of the Tax Regulatory Agreements and consult with the Town's Bond Counsel to ensure compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations.

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6 EXPENDITURE POLICY

6.1 SCOPE

Expenditures are a rough measure of a local government's service output. While many expenditures or expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands can arise and may strain the operating budget.

6.2 PURPOSE

To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Town has adopted the following expenditure policy.

6.3 EXPENDITURE POLICY STATEMENTS

The Town has adopted the following expenditure policy statements:

1. Except for utilities and insurance transactions, all expenditures will originate at the department level based on budgeted expenditures in that department.
2. Purchases can only be made in line with the adopted budget and must be for items legally allowed and reasonably necessary for public purposes.
3. All departmental expenditures must be in compliance with the Town's Procurement Policy.
4. When a vendor invoice is received, the following is required before payment is made:
 - a. Written confirmation by a departmental employee confirming the receipt of goods or services for which the invoice was generated.
 - b. Physical or electronic (printable) invoice from the vendor.
 - c. If applicable, a copy of the purchase order signed by the Department Head to indicate approval for payment.
5. The balances in appropriation accounts will be monitored regularly by the Finance Director and applicable Department Head(s) to ensure that the total of expenditures and purchase commitments in any account do not exceed the authorized budget for that account.
6. Whenever reasonably possible, arrangements will be made with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost or improves efficiency and effectiveness while maintaining service quality.

7. The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
8. The Town will strive to maintain an effective risk management system that provides adequate coverage, minimizes losses, and reduces potential costs and liabilities.
9. All appropriations in Operating Funds of the Town shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

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7 FINANCIAL ACCOUNTING POLICY

7.1 FINANCIAL ACCOUNTING POLICY STATEMENT

In developing and evaluating the Town's accounting system, consideration is given to the effective implementation of financial accounting policies, and specifically, the adequacy of internal controls.

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for preparing financial statements and maintenance of accountability for assets.

The Finance Department is responsible for the preparation and fair presentation of annual financial statements of the governmental activities. These financial statements are audited annually by an external accounting firm and conducted in conformance with generally accepted audit standards in the United States of America to obtain reasonable assurance that the financial statements are free of material misstatement whether due to fraud or error.

As a recipient of federal and State assistance/grants, the Town is also responsible for ensuring that an adequate internal control structure is in place to provide compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the internal audit staff as well as by management.

The Town also maintains budgetary controls to ensure compliance with legal mandates. The Finance Department monitors expenses and revenues and prepares financial reports for the Mayor, Legislative Council, operating departments and the public.

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8 FUND BALANCE POLICY

8.1 PURPOSE

The purpose of this policy is to:

1. Increase and maintain credit ratings of the Town for borrowing monies at favorable interest rates;
2. Provide working capital to meet cash flow needs during the year; and
3. Stabilize property tax fluctuations from year to year for Town taxpayers.

8.2 FUND BALANCE POLICY STATEMENT

Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the Town to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the Town shall strive to accumulate an unassigned general fund balance equal to a minimum of 7% and to maintain an unassigned general fund balance with a targeted range of 10% to 12%.

8.3 RESPONSIBILITY FOR POLICY

As part of the annual budget preparation process, the Director of Finance will estimate the surplus or deficit for the current year and prepare a projection of the year-end unassigned general fund balance. Any anticipated balance in excess of the targeted maximum unassigned fund balance may be budgeted to reduce the ensuing year's property tax levy or fund one-time capital projects.

Appropriation of any amount of the unassigned general fund balance, which would result in the balance falling below the target minimum of 7%, for the sole purpose of reducing the ensuing year's property tax levy, should only be made upon a 2/3 majority vote of the Legislative Council.

The Mayor can declare a fiscal emergency and withdraw amounts from the General Fund for resolving the emergency in accordance with the Town Charter. The Mayor and Legislative Council should strive to restore any such appropriation from the General Fund within a three (3) year period.

This policy is just a policy and shall not be interpreted as a requirement for any purpose under the Town's charter, Code, ordinances or other laws.

9 GRANT AND FINANCIAL AWARD POLICY

9.1 SCOPE

The Town of Hamden (the “Town”) has received numerous grants from local, State and Federal governments.

9.2 PURPOSE

The purpose of the Grant and Financial Policy (the “Policy”) shall be as follows:

The Town strives to improve the quality of life for residents and businesses by providing exceptional services and addressing the public infrastructure needs of the community. The operations of the Town are funded primarily through property tax revenues and through fees for service. When available, grant funding may be used to offset costs to provide services and to implement public infrastructure projects by maximizing and leveraging local, State and Federal tax dollars. The Town has, in the past, received grants from local, State and Federal sources. Pursuing local, State and Federal grants allows the Town to recapture tax dollars which have left the community and to re-invest those revenues in the Town.

These Grant procedures are intended to:

1. Outline departmental responsibility in identifying, applying for, accepting, administering and maintaining a Grant;
2. Ensure proper oversight of all funds appropriated to the Town;
3. Foster transparency and accountability during the Grant process;
4. Minimize the Town risk of non-compliance with Grant requirements;
5. Ensure proper administration and accounting of all Grants.

9.3 DEFINITIONS

Grant. “Grant” means an award of financial assistance in the form of money, services or property issued by a funding source including Federal, State and local governments, as well as non-profit agencies, private businesses and citizens, which the Town can accept or reject.

Grant Proposal. “Grant Proposal” means the process of evaluating, writing and applying for a Grant.

Legislative Council. “Legislative Council” means the Legislative Council of the Town, which is the legislative body of the Town in accordance with Connecticut General Statutes.

Department-Head. “Department Head” means an employee who heads any department in the Town; has substantial supervisory control of a permanent nature over other municipal employees; and is directly accountable to the Mayor.

Mayor. “Mayor” means the chief executive officer of the Town in accordance with Connecticut General Statutes.

9.4 ROLES AND RESPONSIBILITIES

Legislative Council. The Legislative Council shall consider for approval all Grant applications and delegate the execution of Grant Proposals to the Mayor. The Mayor may delegate the execution of the Grant Proposals to the Finance Director or other Town Department specified in the Grant.

Town Clerk. The Town Clerk shall maintain documents related to Grants according to the record retention requirements. The Finance Department and respective department applying for the Grant will also maintain records.

Specifically, the Finance Director shall:

1. Define the Grant priorities and objectives of the Town;
2. Authorize the use of matching Grant funds;
3. Designate the Manager of Grants and Capital Projects.

The Finance Director and respective Department-Head (or their designee) shall:

1. Evaluate the budgetary impact of Grant awards on the Town's finances;
2. Be responsible for the management and accounting oversight of all Grant monies; and
3. Provide the Manager of Grants and Capital Projects with financial documentation for Grant applications and reporting, as necessary.

Town Attorney. As applicable, the Town Attorney of the Town shall:

1. Review all legal documents which contractually bind the Town to the requirements/responsibilities of the Grant, the grantor, and project partners. The Town Attorney shall propose, if any, changes to the Mayor, Finance and the respective Department-Head as necessary.

Employees of the Town. Employees of the Town should consult with their respective Department-Head if made aware of an applicable Grant opportunity. The staff member's Department Head will consult the Manager of Grants and Capital Projects.

Manager of Grants and Capital Projects. The Manager of Grants and Capital Projects shall:

1. Direct and manage Grant efforts in conjunction with the appropriate Town departments and/or Department Heads;
2. Research and pursue potential Grant opportunities for the Town with a variety of grantees;
3. Provide timely information on Grant opportunities to applicable Town officials;
4. Oversee the development of viable proposals for identified Grant opportunities;
5. Assist in the coordination of all Town-wide Grant projects, including administration and monitoring activities;
6. Develop and maintain positive communication with businesses, State and Federal agencies and other local governments pertaining to the acquisition and administration of Grants;
7. If applicable, execute Grant contracts with the authorization of the Mayor and Finance Director;
8. Assist in the preparation and development of the annual operating and capital budgets, as appropriate.

Other Departments and Program Director. Unless otherwise designated by the Finance Director in writing, the Program Director shall be the Department Head.

Department Heads have the authority to apply for, implement, and administer Grants for their departments, in accordance with this policy, without utilizing the services of the Manager of Grants and Capital Projects. Department-Heads will notify the Manager of Grants and Capital Projects and Finance Director when they are applying for Grant funding and provide a scanned copy of the Grant application and contracts. The Finance Director will provide written approval prior to the submission of the Grant application. It is the responsibility of Department Heads to maintain complete and accessible Grant records when not utilizing the services of the Manager of Grants and Capital Projects.

The Department Head may request the assistance of the Manager of Grants and Capital Projects to prepare Grant applications.

The Department-Head must send a copy of all approved and submitted Grant Proposals to the Finance Director's Office. A copy must also be supplied to the Manager of Grants and Capital

Projects. If a Grant Proposal results in an award, a copy of the award documents must be forwarded to the Finance Director's office. Electronic copies are preferable.

9.5 GRANT OVERSIGHT COMMITTEE

At the option of the Mayor, and with the approval of the Legislative Council, the Town may elect to establish a Grant Oversight Committee (the "Committee"). If established, the Committee will analyze Grants before they are accepted, renewed, or continued to provide guidance whether acceptance, renewal, or continuation is appropriate and matches Town objectives. Upon establishment, the Committee shall meet, at a minimum, once a month and include the following representatives:

1. Mayor (or his/her designee);
2. Finance Director (or his/her designee);
3. Town Attorney (or his/her designee);
4. Manager of Grants and Capital Projects; and
5. Department Heads.

In addition to the permanent representatives of the Committee, there will be flexibility to appoint subject matter experts on an ad hoc basis to help address specialized situations. For example, there may be a need to deliberate human resources or legal issues. Depending on the need for these ad hoc members they may only need to be included for a short period of time.

9.6 GRANT ADMINISTRATION BY DEPARTMENT HEADS

The Town does not have a centralized Grants department. Accordingly, when the Manager of Grants and Capital Projects is not used, each Town department, through its designated Department-Head, is responsible for preparing and maintaining their Grant documents, and must abide by any applicable requirements for a given Grant and this policy. If a Grant is Federal, the Department-Head should immediately notify the Manager of Grants and Capital Projects and the Finance Director for inclusion in the Town's Single Audit.

Generally, there are four phases in the life cycle of a Grant: the pre-award phase, the award phase, the administration/implementation of the award phase, and the post-award phase. The pre-award phase begins with the search for Grant opportunities. Once an opportunity is identified, a Grant proposal must be prepared and submitted to the Grantor for consideration. A successful Grant proposal will result in the receipt of a Grant Award Notification. Once a Grant award is received, the Grant administration process begins. The post-award phase closes the Grant at the end of the award period.

1. Pre-award Phase Procedures: Applying for a Grant

a. *Grant Identification and Planning*

Program Directors are responsible for identifying, planning for, and evaluating Grant opportunities for their department. Program Directors must conduct a preliminary evaluation of the Town's projected obligations and any other related issues (e.g., financial, legal, policy, and administrative/operational) to determine whether a particular Grant opportunity is viable for the Town. Program Directors must also coordinate and collaborate with the appropriate Town departments or committees (e.g., Finance Director's Office, Mayor's Office, department heads) in this evaluation process to determine whether a particular Grant opportunity is viable and whether a Grant Proposal will be submitted for that Grant opportunity.

As a general rule at this phase, Department-Heads are expected to familiarize themselves with the various considerations and obligations incident to a particular Grant opportunity so that he or she may effectively communicate those considerations to appropriate Town departments. Below are further guidelines to assist Program Directors in this preliminary phase.

Some helpful considerations during the identification/planning process include:

- What is the purpose/need of the Grant and how will it benefit the department/ Town? Be mindful that Grants are funding sources meant to help solve problems, not to finance the chasing of ideas;
- What are the goals and activities involved and how much will it cost both directly and indirectly?;
- What are all possible sources of funding?;
- When is funding needed?;
- Is this an independent endeavor unique to the department or is a collaborative effort between departments?;
- Is the Town required to provide matching funds and are such funds available?

b. *Approvals and/or Review Required Prior to Submission of Grant Proposal*

Mayor Approval. All Grant Proposals must be approved in writing by the Mayor prior to submission, regardless of whether the Grant requires Legislative Council approval. All Grants will require the approval of the Legislative Council and the Mayor prior to acceptance.

Grants Requiring Legislative Council Approval. All Grants will require the approval of the Legislative Council prior to acceptance. If a Grant Proposal requires legislative approval by the Legislative Council or requires application by "an individual authorized by the legislative body", then Council approval is required prior to submission. Program Directors who are uncertain of whether a

Grant Proposal requires Legislative Council approval should consult with the Town Attorney's Office for clarification. If Legislative Council approval is required, Program Directors must first obtain the Mayor's written approval to have the Grant Proposal placed on the Legislative Council agenda for a vote. In addition to the Mayor's approval, Program Directors must provide the Town Attorney's Office with the information required to prepare the proper Legislative Council resolution. This information must be provided at least two weeks prior to the desired Council meeting and Program Directors must coordinate with the Town Attorney's Office to ascertain what information is required. Program Directors are expected to have completed their preliminary evaluation of the Grant opportunity at this point and may be required to answer questions at the relevant public hearing. If the Legislative Council approves that Grant opportunity, then Program Directors may complete and submit the Grant Proposal in accordance with Legislative Council's approval. If not, then the Town shall not apply for that particular Grant. Reconsideration and resubmission to the Legislative Council is on a case-by-case basis and is within the sole discretion of the Mayor.

Grants Which Do Not Require Legislative Council Approval. If Legislative Council approval is not required for a particular Grant opportunity, then the Program Director may submit a Grant Proposal, but only with the Mayor's written approval.

Grants Which Require a MOU or Subcontract. If a memorandum of understanding or a subcontract is required to be submitted with the Grant Proposal, Program Directors must forward those documents to the Town Attorney for review at least two weeks prior to the Grant application deadline.

Forwarding Approved Grant Proposals. Program Directors must send a copy of all approved and submitted Grant Proposals to the Finance Director's Office. If a Grant Proposal results in an award, a copy of the award documents must be forwarded to the Finance Director's office. Electronic copies are preferable.

c. *Matching Funds*

Grants which require the Town to match award funding with its own money may have substantial economic policy implications. To promptly and properly address any such policy implications, Department-Heads must coordinate with the Finance Director's Office on Grants which require the Town to match award funding in the pre-award phase prior to submitting such a Grant Proposal.

d. *Grant Budgets*

Grants often require the submission of an expenditure budget. Department-Heads must review this portion of the Grant application prior to submission and obtain

from the Finance Director's Office personnel projections or any other projections required in preparing an expenditure budget for that Grant Proposal.

e. Legal Requirements

If Department-Heads require clarification on the legal requirements for a particular Grant opportunity, they may consult with the Town Attorney.

2. Award Phase Procedures: Notifying the Administration and Establishing a Grant Budget

a. Notification and Acceptance of an Award

Department-Heads must forward notifications of successful Grant Proposals to the Mayor, the Finance Director, the Town Clerk, the Manager of Grants and Capital Projects and the Town Attorney as soon as practicable.

b. Establishing a Grant Budget

Grant activity may not begin without first establishing an approved budget line for Grant activity because such approval represents acceptance of the Grant awards, as well as the conditions for receiving that award. For new, recently awarded Grants, Program Directors must coordinate with the Finance Director, Mayor and the Town Attorney in order to establish a Grant budget line for Legislative Council approval. Thereafter, if a Grant award is to extend beyond the fiscal year, Program Directors must continue to coordinate with the Mayor and Finance Director to ensure that the existing Grant budget line is accounted for in the Town's annual operating budget.

c. Establishment of Accounts

The Department-Heads shall provide the Finance Director's Office with the information needed to establish revenue and expense accounts for the Grant project. This information will include a copy of a summary of the Grant project, a copy of the full Grant project budget, and any other information requested by the Finance Director's Office.

d. Purchasing Guidelines:

Government purchasing and procurement guidelines apply to the expenditure of Grant funds. The use of Grant funds does not exempt any purchase from normal purchasing requirements. As such, all usual paperwork and bidding requirements apply to the expenditure of Grant funds, as do the usual staff approvals. Program Directors should contact the Finance Director's Office, as well as the Purchasing Agent, for further assistance if they have any questions.

3. Administration/Implementation Phase Procedures: Financial and Budgetary Compliance

a. Monitoring Grant Funds

Department-Heads must internally monitor and document Grant revenues, expenditures and budgetary compliance by preparing an Excel spreadsheet which includes all information relevant to each Grant. They must forward that spreadsheet to the Finance Director's Office for inclusion in the Town's system of records for auditing, reporting and Grant compliance purposes. Only the Town's system of records shall be used for auditing and reporting purposes.

Collaboration between Program Directors and the Finance Director's office is paramount to the successful administration and implementation of a Grant. As a further measure to ensure accurate auditing, reporting and compliance on the Town's behalf, Department-Heads should meet with the Finance Director's Officer on a quarterly basis to update, review and reconcile their information on a given Grant with the Finance Director's Office.

b. Fiscal Years

There may be instances where the fiscal year for a Granting agency does not coincide with the Town's fiscal year, which runs from July 1st through June 30th of a given calendar year. In such cases, adjustments to the Town's internal budget accounts, interim financial reports and special handling during the fiscal year's end closing may require adjustment. To that end, Department-Heads must oversee Grant budgets within his or her department and immediately bring any discrepancies requiring adjustment to the attention of the Finance Director's Office at the time Grant accounts are established.

c. Grant Budgets

Accounting structures for Grants will include the budget that was prepared at the time the Grant application was submitted. Specific Grant terms will dictate whether budget transfers between budgeted line items are permitted. Department-Heads are prohibited from exceeding the total budget authority provided by the Grant.

Department-Heads must notify the Finance Director's Office and confirm the amounts of Grant funds which need to be carried over into next year's fiscal budget due to those funds not being completely exhausted at the end of the current fiscal year ("Carry-forwards"). This notification and confirmation can be done during the Town's normal annual budgeting process. Carry-forwards of Grant funds will be limited to allowable amounts/percentages based on the Grant award agreement and/or the applicable compliance supplement. For example, the current Uniform Guidance Compliance Supplement provides a government-wide framework for

Grants management and is an authoritative set of rules and requirements for Federal awards which synthesizes and supersedes guidance from earlier Office of Management and Budget circulars.

d. Capital Assets:

The Town is responsible for maintaining an inventory of assets purchased with Grant monies, must account for those assets, and must make them physically available for inspection during any audit. To that end, Program Directors must immediately notify the Finance Director of any intention to sell assets purchased with Grant monies. Additionally, Department-Heads must also notify the Finance Director if any such assets are substantially damaged or stolen.

With limited exceptions, proceeds from the sale of assets purchased with Grant funds can only be used for the Grant program applicable to that asset. Department-Heads should review the original Grant documents for specific governing regulations regarding proceeds from the sale of an asset purchased with Grant funding. Program Directors overseeing a particular Grant will coordinate this requirement. All transactions that involve the acquisition or disposal of Grant funded fixed assets must be immediately brought to the attention of the Finance Director.

4. Post-Award Phase Procedures: Closing Out and Record Keeping

a. Audit Workpapers

The Town's external auditors will audit all Grants at the end of each fiscal year. Within thirty calendar (30) days following the fiscal year's end, Department-Heads shall provide to the Manager of Grants and Capital Projects information to prepare the required audit documentation for the Grants they have obtained. Program Directors who need clarification on what they should provide to the Manager of Grants and Capital Projects should inquire with the Manager of Grants and Capital Projects well in advance of the end of the fiscal year's end.

b. Record Keeping Requirements

Grant record keeping requirements may vary substantially from one Granting agency to another. Consequently, a clear understanding of these Grant requirements at the beginning of the Grant process is vital. Department-Heads must maintain copies of all Grant draw requests, as well as approved Grant Proposals (including budgets), and provide copies to the Finance Director's Office, preferably in electronic format. Records shall be retained in accordance any applicable grant requirements, to the State Records Retention Act or any other applicable law or for a minimum of two year, whichever is longer.

9.7 RESOURCES, COMPLIANCE AND TOWN POLICIES - GENERAL

Funding projects through Grants require adherence to and navigation of both Town and the awarding agency's policies and guidelines. As a result, the question of which policy to follow in the event of a conflict may arise. In instances where the contract or award governing the parties' relationship specifies which policies and procedures take precedence in the event of a conflict, then the contract or award should be followed. If the contract or award is silent, then the general rule is to follow the more stringent requirements. However, remember that in the event of any inconsistency or conflict, applicable law shall supersede Town policies, procedures, and/or guidelines.

Grants must be administered in accordance with applicable federal and state laws, regulations and directives, as well as the Grant's own requirements. Program Directors are always encouraged to contact the Manager of Grants and Capital Projects and the Town Attorney to discuss specific situations as they arise.

Town Policies and Applicable State/Federal Law. The following, which have been approved by appropriate legislative action, are incorporated by reference into this policy, and are/may be applicable to certain Grants (Program Directors and others involved in the Grant process should familiarize themselves with these):

1. *Town of Hamden Procurement Policy & Procedures* (as amended from time to time).
2. *The Charter and the Code of Ordinances of the Town of Hamden.*
3. *Any applicable federal, state or local law, rule or regulation which preempts or supersedes this policy or occupies the field:* Remember to consult with the Finance Director and/or the Town Attorney for specific situations that may arise.
4. *Uniform Guidance Compliance Supplement* (as amended from time to time). The Office of Management and Budget Uniform Guidance Compliance Supplement provides the uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities. This guidance applies to any Federal Grants awarded to the Town. This guidance document can be found at:

https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.
(last visited on January 13, 2023).

10 OPERATING BUDGET POLICY

10.1 OPERATING BUDGET POLICIES

Preparation of the Town's operating budget is guided by the following policies:

1. The General Fund Budget (Fund 001) is developed pursuant to the Town Charter, adopted by the Legislative Council and must be balanced each year. Revenues from all sources must equal the sum of budgeted expenditures;
2. The Town of Hamden maintains a reasonable level of unassigned fund balance to help mitigate any unforeseen expenditures or revenue shortfalls as well as ensuring that adequate cash flow is available to meet the cost of operations. This also contributes to the Town maintaining a favorable bond rating;
3. Requests for expenditure allocations are considered in conjunction with measurable performance criteria. Expenditures are approved or rejected on the basis of planned levels of performance;
4. General Fund revenues and expenditures are projected on a five-year financial forecast.

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11 PETTY CASH POLICY

11.1 SCOPE

The objective of this Petty Cash Policy is to provide guidelines for the appropriate use and accountability of petty cash funds by the Town and employees of the Town.

11.2 PURPOSE

Petty cash funds are established to enable departments to make small purchases when a purchase order, a credit card or other disbursement method cannot be used for the day-to-day operational business needs of Town departments. These funds should be used only when cash is the most cost-efficient method of payment. Petty cash funds are for official Town business only, specifically to cover the costs of items purchased by employees for their respective department. Expenditures may not be used to circumvent current purchasing and procurement policies. This policy is intended to be implemented in accordance with the Town's procurement policy and applicable laws.

11.3 PETTY CASH POLICY STATEMENTS AND PROCEDURES

Definitions.

1. "Qualifying Purchase" shall mean all duly authorized purchases of materials and supplies which require payment upon delivery; such payments, however, shall be made only after an official order has been issued and a certification has been made that the material and supplies can be purchased only for cash on delivery.

Disbursement Scenarios. Disbursement of petty cash funds occur in the following scenarios:

1. Making change.
2. Paying travel expenses.
3. Paying expenses, parcel post and freight charges.
4. Reimbursing an authorized employee for laying out the costs of a Qualifying Purchase.
5. An advance of petty cash funds in order to make a Qualifying Purchase.

Reimbursement. Reimbursement will be made only to authorized employees upon presentation of the appropriate paid detailed receipt to the Finance Director's Office.

Disbursement Limits. The petty cash fund shall not be in excess of \$1,000.00. Disbursements of petty cash funds will be authorized by the Finance Director's Office in the lowest practicable amount and no single disbursement will be in excess of two hundred dollars (\$200.00) unless approved in writing by the Finance Director.

How to Become an Authorized Employee. Disbursements of petty cash funds will be given only to employees authorized by the City Mayor and the Finance Director's Office, and will be generally limited to one employee per department. Requests to become an authorized employee shall be made in writing to the Finance Director's Office.

Reimbursement Procedure. An employee seeking reimbursement for making an approved purchase shall obtain a receipt from the vendor and present the receipt to the Finance Director's Office, as well as any other proof requested by the Finance Director's Office. The employee will then be assigned a petty cash slip, which shall show the date, recipient, item purchased, the purpose, the amount and the account to be charged. The employee will be reimbursed with cash upon receipt of the completed slip. The original, legible, detailed sales invoice or receipt must accompany the slip.

Petty Cash Advances. Only when deemed necessary or appropriate by the Finance Director's Office (with a justification in writing) may a petty cash advance be provided to an authorized employee for a Qualifying Purchase. Employees seeking approval for an advance of petty cash funds for a purchase must complete and submit a written request to the Finance Director's Office:

1. The purpose and subject of the request;
2. The amount requested;
3. The relevant department;
4. The date of the request;
5. Vendor's name and contact information; and
6. The employee's name and signature.

Once received, the Finance Director's Office will promptly issue its determination. If the authorized employee's request is granted, the Finance Director's Office will issue a petty cash slip with the appropriate advance.

Security. Employees responsible for disbursement of petty cash funds shall keep such funds secure in a locked location separate from other cash drawers.

Replenishment and Reconciliation. Balances will be replenished only once proper documentation is submitted to the Finance Director's Office so that the expenditures can be

recorded. The Finance Director's Office will periodically reconcile petty cash on-hand and unreimbursed receipts to ensure that all petty cash is accounted for. Such reconciliation shall occur at least annually and/or as needed.

Violations of the Petty Cash Policy. Use of the petty cash fund in a manner not in compliance with this Petty Cash Policy, will result in the immediate revocation of that privilege, and may result in discipline and/or criminal charges against the abusing employee.

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12 PURCHASING PROCUREMENT PROCEDURES

12.1 OUTLINE OF TOWN PURCHASING PROCEDURES

What are the 3 thresholds that Departments are required to follow?

1. \$0 - \$2,500.00: No quotes are required.
2. Over \$2,500.00: 3 written quotes required.
3. Over \$10,000.00: requires to go through a Formal Procurement Process.

What are the different Formal Procurement Process Options?

1. ITB (Intent to Bid) – Qualifies vendor with the lowest price is awarded bid.
2. RFP (Request for Proposal) – Qualified vendor is awarded after a weighted evaluation process where price is part of the criteria but not the only determining factor.
3. RFQ/RFP (Request for Qualifications/ Request for Proposal) – Vendors are reviewed for Specific Qualifications (shortlisted) and then are asked for an RFP.

What are the guidelines from our town ordinance for a Formal Procurement Process?

1. Must be advertised.
2. Must be open for a minimum of 10 days.

What are the options for Department Heads when they request specific products or services exceeding \$10,000.

1. Go out to bid, using a Formal Procurement Procedure.
2. Used a State or Federal Contract, or a Cooperative or Consortium, which has already gone through a Formal Procurement Procedure.
3. Request a Wavier (Quote/Bid) based on criteria in Ordinance 36.14 (see Section 11.2 below).

Reference:

Town Charter Chapter 8-4 Government Administration – D. the Purchasing Agent

Town Ordinance Title III, Chapter 36.10 thru 36.21

12.2 PURCHASING PROCEDURE (CHAPTER 36)

1. In accordance with §8-4: D of the Charter, the Purchasing Agent shall be responsible for managing the centralized purchasing system for the Town and shall contract for and purchase all services, supplies, equipment, materials and other commodities required by all departments, offices, boards, commissions and other agencies of the Town and other agencies of the Town, including where practicable, the Board of Education, in a manner consistent with the Charter and the Ordinances, except as provided by the Charter. The Purchasing Agent shall comply with Section 8-4:D of the Charter, as amended by Ordinance.
2. The purchasing agent shall purchase all supplies, material, equipment, goods and contractual services required by any department, office or agency of the Town, except that he/she will not purchase books, publications, subscriptions for periodical literature or non-print materials for the library collections of the Board of Education or the Library Board. All purchases for equipment and materials used for classroom, instructional, or library collections use, other than books, publications or subscriptions for periodical literature, are to be purchased in accordance with the specifications furnished by the superintendent of schools or his/her duly appointed agent, or the town librarian or his/her duly appointed agent.
3. No request or requisition for any purchase forwarded to the purchasing agent for action shall be valid unless it bears the written or electronic approval of the head of the department, office, or agency, or his/her previously designated agent.
4. **Awarding of Bids.**
 - a) Transactions from \$0.01 to \$2,500.00 shall be awarded prudently on the basis of the best value, using known and reliable sources of supply. Requests for expenditures under this section along with the justification shall be forwarded by the Department Head or his/her designee to the Purchasing Agent for review and approval.
 - b) Transactions from \$2,500.01 to \$10,000.00 shall be awarded to the most “qualified” vendor based on results of three (3) or more electronic or written quotations. Requests for expenditures under this section along with the justification shall be forwarded by the Department Head or his/her designee to the Purchasing Agent for review and approval.
 - c) Transaction of \$10,000.01 or more shall be awarded on the results of formal bid procedures, except as provided herein. The Purchasing Agent shall invite sealed bids or request for proposals through the Town of Hamden’s website and other notification tools,

which may include the State of Connecticut or other procurement websites, giving at least 10 days' notice thereof from the posting or advertising date and shall contain a statement reserving the right to reject all bids or proposals. The Purchasing Agent shall award the contract or make the purchase from the lowest qualified bidder for a bid; for proposals, to the bidder deemed to be in the best interest of the Town; or may reject all bids or proposals subject to the best interests of the Town. If there are 2 or more responsible bids or proposals which are equal in price and specifications, the award is to be made on the basis of the following criteria:

1. Past performance.
2. Priority to town vendors.
3. When paragraphs (1) and (2) have not resolved the equality, or when application of one or more than one town vendor is involved, the purchasing agent shall award the contract or make the purchase by drawing of lots in public, to which drawing the vendors shall be invited.

The following shall be exempt from the bid requirements:

- a) Local suppliers: Where practicable and beneficial to the operations of the Town, the Purchasing Agent may assign up to \$10,000.00 annually, contracts for goods (only) required for the day-to-day maintenance and repair of the Town (and school facilities) to suppliers located within or near the Town's geographical area. The Purchasing Agent will annually request and keep on file price/discount structures from critical suppliers and will work with operations personnel to ensure all goods are procured on the basis of a best value proposition.
- b) Sole Source: Where beneficial to the Town, the Purchasing Agent may purchase on the basis of best value, without publicly bidding, goods and services from suppliers who are the sole source of copyrighted; patented and/or specialized equipment or services; library/educational/curriculum materials and/or textbooks; and utilities. In each case, the Purchasing Agent may waive the requirement to obtain competitive quotes or bids upon receipt and review of sole source documents which shall be kept on file for examination and audit, confirming the exclusivity of the goods and an explanation/calculation of the best value proposition. For purposes of this Chapter, sole source shall mean one source of supply deemed acceptable or capable of meeting the specifications for a product or service and shall be qualified with a sole source justification document to the Purchasing Agent.
- c) Consortiums: Where beneficial to the Town, the Purchasing Agent may purchase goods and services through any and all State or Federal purchasing strategies or produce confirmation the supplier holds a contract awarded by the U.S. Government Services Administration (GSA) to document the federal government has conducted a public bidding process, or purchase from contracts publicly bid by

a consortium. In each case, the Purchasing Agent may waive the requirement to obtain competitive bids or quotes upon receipt and review of documents, which shall be kept on file for examination and audit, confirming the explanation/calculation of the best-value proposition.

- d) State Bids: Where beneficial to the Town, the Purchasing Agent may purchase goods and services from the State Bid List.

Competitive bidding may be waived by the Purchasing Agent, upon the written approval of the Director of Finance and the Mayor, and negotiations may be utilized in the following circumstances:

- a) Emergency requirements as per §§ 36.16 to 36.18, inclusive.
- b) Management or consulting services, and those services requiring special or unique skills.
- c) Service, repair or maintenance of equipment normally handled by the manufacturer and/or his/her authorized dealer of the equipment.
- d) In those circumstances where uniformity or consistency with goods or equipment already owned by the town is deemed to be of substantial importance.
- e) When purchasing goods or services which are not generally competitive as to price or because of lack of availability.

Copies of all quote waivers between the sum of \$2,500.01 and \$10,000.00 shall be sent to the Legislative Council upon receipt by the Director of Finance on a semi-annual basis.

Notwithstanding provisions (a) through (e), above, any bid waiver over the sum of \$10,000.00 must receive the approval of the majority vote of the Legislative Council, present and voting.

All waivers of bid shall contain a statement of the reasons therefore and shall be kept on file in the office of the Purchasing Agent.

5. Recordkeeping.

The purchasing agent shall keep a record of all open-market orders and the bids submitted in competition thereon, and the records shall be open for public inspection. Records shall be retained in accordance to the State Records Retention Act or any other applicable law or for a minimum of two year, whichever is longer.

6. Emergency Purchasing.

In case of an apparent emergency which requires immediate acquisition of supplies or contractual services, the Mayor may authorize the Purchasing Agent to secure, at the lowest obtainable price, any supplies or contractual services in accordance with the Charter. A written report of the circumstances of an emergency purchase shall be filed with the Mayor and the Legislative Council by the Purchasing Agent and shall be open for public inspection.

In case of actual emergency, the head of any using department, office or agency may purchase directly any supplies or contractual service whose immediate procurement is essential to prevent delays in the work of the using agency which may vitally affect the life, health or convenience of citizens. The Department Head shall file with the purchasing, not later than the next business day, a requisition and a copy of the delivery record, together with a written report of the circumstances of the emergency, and shall file a copy of the report with the Mayor and the Legislative Council.

7. Definitions.

- a) Best Value: A function/service comparison performed with cost, quality and availability variables among others; obtaining the best possible products/services at the lowest possible cost.
- b) Best Value Proposition: A function/service comparison performed with cost, quality and availability variables among other criteria; obtaining the best possible products/services considering any intangible or other benefits that may not necessarily represent the lowest possible cost, but overall better value perceived.
- c) Formal Bid Procedure:
 - 1. Intent to Bid: The offer of a supplier (bidder) to provide specific goods and/or services in accordance with all specifications and conditions indicated in a solicitation. The Purchasing Agent shall award the contract or make the purchase from the lowest qualified bidder.
 - 2. Request for Proposal (RFP): A document used to solicit proposal to accomplish a specified scope of work. Negotiations may be conducted after evaluation of all offers. The Purchasing Agent shall award the contract or make the purchase deemed to be in the best interest of the Town.
- d) GSA: General Services administration, which is the acquisition and procurement agency for the government of the United States; it contract for all goods, services and real property required by the operation of the civilian federal government.
- e) MRO: Maintenance, repair and operation.
- f) Lowest Qualified Bidder: A supplier who has the capacity and capability to provide goods/services in conformance with the specifications at the lowest cost.

- g) Sole Source: One, and only one, source of supply deemed acceptable or capable of meeting the specification for a product/service qualified with a sole source justification document to the Purchasing Agent.

8. Cooperative Purchasing Plans.

The Purchasing Agent may join with other towns or other units of government in cooperative purchasing plans and consortiums on an equitable basis in large bulk purchasing, in the best interests of the town.

9. Control of Warehouse or Stockroom.

Should any central warehouse or stockroom be established for the use of the agencies, departments or offices of the Town, the facility shall be under the control of the Purchasing Agent and he/she shall be empowered to promulgate rules and regulations for its proper functioning. For purposes of this section the Board of Education shall be deemed an agency of the Town.

10. Issuance of Rules and Regulations.

The Purchasing Agent is empowered to propose rules and regulations to assure the proper and efficient implementation of this Section. All such regulations shall be subject to the approval of the Mayor and the Director of Finance.

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13 REVENUE POLICY

13.1 SCOPE

The Town receives revenues from various sources including property tax revenue, departmental revenue, and aid from other governments. These revenues determine the capacity of services the Town is able to provide.

13.2 PURPOSE

To ensure that Town revenues are appropriate, balanced and capable of supporting the desired levels of services.

13.3 REVENUE POLICY STATEMENTS

The Town's revenue programs are administered by the Finance Department according to principles that balance the Town's need for revenue to maintain current operations of the Town and the community's ability to provide the necessary financial resources. The revenue policies that guide the Town are outlined below:

1. The Town will maintain a broad revenue base; that is, diversified revenue sources will be established and maintained in order to distribute the revenue responsibility equitably and protect the Town from short-term fluctuations in any one revenue source.
2. In order to fulfill funding needs without excessive dependence on property taxes, the Town will attempt to enlarge the revenue base by seeking new revenue sources. Efforts will be made to work individually, as well as with statewide groups, to encourage the State of Connecticut to adopt legislation that will enhance local government revenues.
3. The Town will implement user fees in all areas where feasible and productive, as well as, set fees at levels related to the costs of providing the services. User fees will be reviewed annually as part of the budget process and will be adjusted accordingly to maintain or move incrementally closer to full coverage.

As deemed appropriate, the Town will establish self-supporting enterprise funds where anticipated revenues will offset or exceed projected expenses.

The Town will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

14 TRAVEL POLICY

14.1 SCOPE

The Town will provide reasonable approved reimbursement to employees who must travel to conduct Town business when deemed necessary and/or appropriate. When an employee travels on approved Town business, only actual, necessary and reasonable business expenses will be subject for reimbursement.

14.2 PURPOSE

To establish a policy governing travel authorization and reimbursement procedures for all Town employees and elected officials who travel for official Town business, approved conferences, workshops and/or seminars, and to establish guidelines for reimbursement of reasonable and justifiable expenses after the submission of appropriate documentation

14.3 RESPONSIBILITY

The Finance Director is responsible for ensuring departmental compliance with this policy. It shall be the responsibility of all Town personnel to comply with these provisions.

14.4 PREAUTHORIZATION

Approval authority:

1. Department heads shall act as the authorizing party for travel authorizations submitted by their respective department staff.
2. The Finance Director shall act as the authorizing party for travel authorizations submitted by any department head.
3. The Mayor shall serve as the authorizing party for the Finance Director.
4. All travel is subject to pre-approval by the authorizing party, except for the travel of elected officials.
5. Prior to approving a travel request, the authorizing party is responsible for determining that there are sufficient funds within the department's budget to reimburse all expected costs of the travel. For reimbursement of travel and meetings, the employee must document and provide to the Finance Director, in writing or email, an estimate of the costs associated with the travel, along with all relevant documentation to establish costs.

14.5 TRAVEL

Travel arrangements that include air, lodging and or/car rental should be made as far in advance as possible, prior to the travel, to ensure the most economical and desirable arrangements. Unless otherwise stated, itemized receipts are required for all travel related expenses.

Transportation. Modes of transportation selected by the traveling employee shall be the most economically feasible, taking into consideration the value of time. When traveling overnight, a reimbursement shall be provided for travel expenses such as public transportation, ride hailing apps, short- or long-term parking, taxi, etc.

1. *Airfare.* The Town will pay the cost of the most economical class airfare. Costs associated with frequent flyer memberships, passenger screening programs, or other such costs where the benefit is strictly for the traveler will not be reimbursed. A valid receipt and passenger itinerary must be provided to the Finance Director
2. *Rental Car.* Expenses associated with rental cars, such as fuel and the rental car itself will be paid at cost based on valid receipts. Collision and personal accident insurance offered by the rental company must be purchased by the employee, and will be reimbursed as a regular travel expense.
3. *Personal vehicle.* The use of a personal vehicle for overnight travel will only be reimbursed if less expensive than alternate modes of transportation. Local travel is defined as a business-related event(s) outside of the office and within a sixty (60) mile radius of the employee's workplace and/or travel that does not require overnight stay.
4. *Mileage.* Miles traveled in a personally owned vehicle shall be reimbursed at a rate consistent with Federal IRS approved highway mileage guidelines. Mileage shall be calculated using the employee's place of work or employee's residence as the starting point to the intended destination. The employee's commute between home and primary job is not subject to reimbursement and will be deducted from total miles. For employees traveling to multiple locations for business purposes throughout the day, their normal commute mileage must be subtracted from the total mileage for the day to determine the reimbursable amount. If the normal commute mileage calculated is more than the actual business trip mileage no reimbursement should be requested. Gas purchases and normal wear and tear expenses associated with an employee's personal vehicle shall not be subject to reimbursement by the City, as they are already included in the IRS rate.
5. *Tolls/Parking.* Tolls and parking charges will be reimbursed. Receipts or proof of payment shall be required.

Lodging. Employees shall use the Federal per diem rate for lodging by location (excludes taxes and fees) as guidance for lodging rates and shall not exceed the rate provided. Per

diem rates are available at www.gsa.gov. The employee shall be responsible for any amount exceeding the established Federal GSA lodging rate by location unless the reason for the variance is approved by the Finance Director in writing. Employees shall seek non-profit or corporate rates when making reservations. If a GSA rate is not available for the exact location, employees should use the location closest to their destination. Room service and entertainment charges are non-reimbursable expenses. For lodging outside of the State of Connecticut, state and local taxes will be reimbursed to the employee if charged.

Meals/incidentals. Expenses associated with meals (breakfast, lunch and dinner) and incidentals (snacks and tips) for overnight travel shall be administered on a per diem basis by the Town. Per diem amounts are derived by the GSA. Employees shall use the meal breakdown guidance provided by GSA based on location. Per diem rates shall be reduced when breakfast, lunch, or dinners are provided to the employee during their travel. Conference materials are required to attest to meals provided. For reimbursement of all incidentals up to \$5.00 per day receipts are not required. The first and last calendar day of travel is calculated at 75 percent of the per diem rates.

14.6 POST TRAVEL REQUIREMENTS

For reimbursement, employees must submit all relevant paperwork, receipts or other substantiating documents to the Town within 30 days of travel.

In the event that any money is inadvertently reimbursed for expenses incurred for activities falling outside the scope of this Travel Policy, it will be considered taxable income to the employee. The Town will report these funds on the employee's W2 unless repaid to the Town within 30 days.

14.7 FALSE REPORTING

Intentionally falsifying the reporting of travel costs and any reimbursement request to the benefit of the employee will result in disciplinary action up to and including termination.

APPENDIX A - GLOSSARY

DEFINITIONS

Account Number. A line-item code defining an appropriation.

Accounts Payable. A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable. An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.

Accrual Accounting. A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

Ad Valorem Taxes. Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amortization. The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Budget. A budget applicable to a single fiscal year.

Appropriation. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets – Resources owned or held by a government which have monetary value.

Balanced Budget. A budget in which planned revenues available equals planned expenditures.

Basis of Accounting – A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The Town uses the modified accrual method.

Basis of Budgeting – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The Town uses the modified accrual method.

Bond – A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

Bonded Debt – That portion of indebtedness represented by outstanding bonds.

Budget – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

Budget Amendment. A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

Budget Calendar. The schedule of key dates that a government follows in preparation and adoption of the budget.

Budget Ordinance. The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

Budget Period. The period for which a budget is proposed or a budget ordinance is adopted. Normally coincides with the fiscal year.

Budget Transfer. A procedure utilized by Town Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

Budgetary Control. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets. Assets of significant value and having a useful life of several years.

Capital Outlay. Expenditures for the acquisition of capital assets.

Capital Project. A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

Capital Improvements Fund. A fund established to account for the receipt and expenditures of money from major capital projects.

Chart of Accounts. A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization.

CIP. Capital Improvement Program.

Comprehensive Annual Financial Report (CAFR). The report that summarizes financial data for the previous fiscal year in a standardized format.

Debt. An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.

B. *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively from designated revenues of a government enterprise or borrower. This term can refer more broadly to any state or local government debt that is not a general obligation.

Debt Limit. The maximum amounts of gross or net debt that is legally outstanding debt.

Debt Service. Payment of principal and interest to bondholders, lenders or creditors on outstanding debt.

Debt Service Fund. A fund that is established to account for the accumulation of resources for the payment of long-term obligations.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

Expenditures. Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expenses. Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fiduciary Fund. Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Financial Indicators. Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

Fiscal Year (FY). The accounting period for which an organization's budget is termed the fiscal year. In the Town, the fiscal year runs from July 1 to June 30 of the following year.

Fixed Assets. A financial resource that is tangible in nature, has a useful life of more than one year, is not a repair part or supply item and has a value equal to, or greater than, the capitalization threshold of \$5,000.

FTE. Full-time equivalent-in reference to personnel.

Fund. A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

Fund Accounts. All accounts necessary to set forth the financial position and results of operations of a fund.

Fund Balance. The difference between assets and liabilities on the balance sheet.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

General Fund. This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

General Obligation (GO) Bonds. Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to levy an ad valorem tax in an amount sufficient to meet debt service requirements.

General Revenue. The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

Generally Accepted Accounting Principles (GAAP). Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the

conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GML. General Municipal Law.

Governmental Accounting Standards Board (GASB). The body that sets accounting standards specifically for governmental entities at the state and local level.

Governmental Finance Officers Association (GFOA). Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

Grants. A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the Town for the acquisition of goods, services or land. The Grant award agreement defines the Town's responsibilities and duties to be exchanged for the Grant. Grants are often earmarked for a specific purpose of program.

Internal Service Funds. A fund used to account for the financing of goods or services provided by one department to other departments within the Town on a cost-reimbursement basis.

Investments. Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy. To impose taxes, special assessments of service charges for the support of governmental activities.

Line-Item Budget. A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies. Items of expense in the Operating Budget which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and rapidly depreciate. Examples: office supplies, diesel/gasoline.

Major Fund. Funds with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. The general fund is always considered a major fund.

Mission. The reason or purpose for the organizational unit's existence.

Net Income. Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

Non-Major Fund. A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds.

Objectives. The specified end result expected and can include the time at which it will be achieved.

Operating Expenses. Enterprise Fund expenses that are directly related to the fund's primary service activities.

Operating Income. The excess of Enterprise Fund operating revenues over operating expenses.

Operating Revenues. Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

Ordinance. A formal legislative enactment by the Legislative Council having the full force and effect of the law.

Personal Services. Items of expenses in the operating budget for salaries and wages and for incidental fringe benefit costs associated with Town full-time and part-time employment.

Proprietary Fund. Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities where net income and capital maintenance are measured – are accounted for through proprietary funds.

Property Tax Levy. The total amount of property tax to be assessed on taxpayers, regardless of whether actually collected.

Property Tax Rate. The rate used to determine the property tax bill of individual taxpayers. The rate is expressed as a dollar amount to be charged for each \$1,000 of assessed property value.

Revenues. Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

User Fees. The payment of a charge for direct receipt of a public service by a party benefiting from that service.

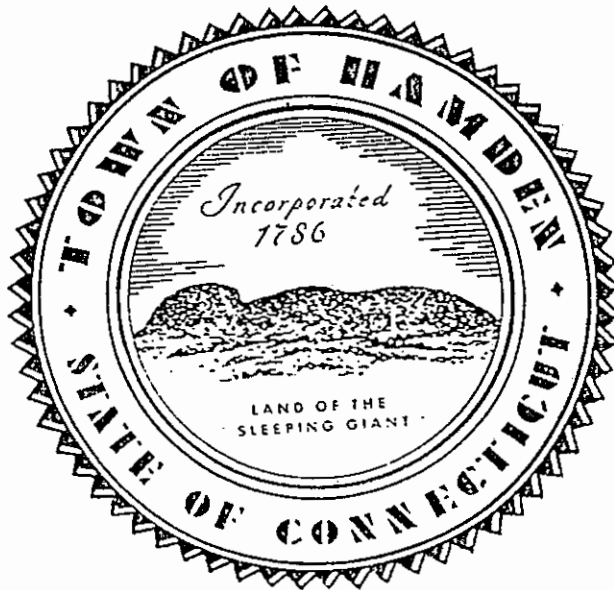
ACRONYMS

Acronym	Meaning
ARC	Annual Required Contribution
AICPA	Institute of Certified Public Accountants
CIP	Capital Improvement Program
FASB	Financial Accounting Standards Board
FY	Fiscal Year
GAAP	Generally accepted accounting principles
GAAS	Generally accepted auditing standards
GAGAS	Generally accepted government auditing standards
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation (when referring to municipal bonds)
OPEB	Other Post-Employment Benefits
SAS	Statement on Auditing Standards

APPENDIX B – OTHER POLICIES

Attached under Appendix – B of this Manual are the Town’s Equal Employment Opportunity Policy, Sexual Harassment Policy and Affirmative Action Policy.

TOWN OF HAMDEN CONNECTICUT



EQUAL EMPLOYMENT OPPORTUNITY POLICIES AND PLAN

September 5, 2000

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TOWN OF HAMDEN
EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

The Town of Hamden recognizes that federal and state laws prohibit discrimination, and the Town is strongly committed to all policies which afford equal opportunity employment to all qualified persons. As a result, the Town will affirmatively strive to implement, monitor, enforce and achieve full compliance with its Equal Employment Opportunity Policy, in conjunction with all applicable federal and state laws, including, but not limited to:

The United States Constitution, 13th, 14th and 15th Amendments
The Civil Rights Act of 1964, as amended
Title VI and Title VII, as amended
The Civil Rights Act of 1991
The Americans with Disabilities Act of 1990
Presidential Executive Order 11246, as amended
The Connecticut Fair Employment Practices Act, Conn. Gen. Stat. 46a-51 et seq.
Gubernatorial Executive Orders 3 and 17
Connecticut Public Act No. 91-58

In this regard, the Town of Hamden hereby declares a policy of Equal Employment Opportunity in recruitment, hiring, testing, training, promotion, compensation, and any and all conditions of employment. Such policy will be carried out without regard to race, color, religion, sex, marital status, national origin, age, disability, veterans status, genetic predisposition or sexual orientation, physical disability, present or past history of mental disorder, mental retardation, and learning disability, except where any of the above is a bona fide occupational qualification or need.

The Town's Equal Employment Opportunity Policy is more than just a matter of legal compliance; it is our philosophy. This policy will be implemented and enforced in all aspects of employment through the supportive efforts of all Town employees, in word and deed. The Town of Hamden recognizes that our success as a service provider depends largely on the collective strengths and cooperation of our employees. We understand that we must employ and retain qualified workers from a demographically diverse labor market in order to reflect our unwavering commitment to building a workforce that fosters an environment where all members of our community have an opportunity for progress. Accordingly, in order to ensure that our goals for Equal Employment Opportunity are achieved, we have established various levels of responsibility to both direct and oversee our efforts. Our designated Equal Employment Opportunity Compliance Officer ("Compliance Officer") will be responsible for ongoing implementation and monitoring of our Equal Employment Opportunity Policy and the creation of Equal Employment Opportunity Procedures. The Town's Personnel Department, Civil Service Commission, all Town Department Heads, Police Commission, Fire Commission and Library Board will be responsible to implement the policy through their employment decisions. As Mayor I accept final responsibility to

ensure that equal employment receives management support and our best good faith efforts to obtain the objectives of this policy.

Discrimination in violation of this policy is prohibited and will not be tolerated. Fulfilling our policy of nondiscrimination is a real and vital part of our community and a commitment we expect to be shared by all members of Town government.

**QUESTIONS OR COMMENTS REGARDING THIS POLICY OR EEO PROCEDURES
MAY BE DIRECTED TO THE OFFICE OF THE MAYOR OR THE DESIGNATED
COMPLIANCE OFFICER.**

TOWN OF HAMDEN
SEXUAL HARASSMENT POLICY STATEMENT

I. PURPOSE

The TOWN OF HAMDEN is committed to maintaining a collegial work environment in which all individuals are treated with respect and dignity and which is free of sexual harassment. In keeping with this commitment, the Town of Hamden will not tolerate the sexual harassment of employees by anyone, including any supervisor, co-worker, vendor or customer, whether in the workplace, at assignments outside the workplace, at the Town of Hamden sponsored social functions, or elsewhere.

II. GENERAL POLICY

The Town of Hamden recognizes that this policy may not address every set of circumstances, which may arise in the workplace related to sexual harassment. It does, however, provide reasonable guidelines, which will probably cover most situations. The Town of Hamden reserves the right to modify these procedures to accommodate unanticipated situations.

Although the Town of Hamden has chosen not to impose a limited time frame for the reporting of sexual harassment complaints, prompt reporting of complaints is strongly encouraged. It allows for rapid response and resolution of objectionable behavior or conditions both for the complaining employee and any other affected employees. (In order to be timely, Connecticut law provides that a formal written complaint must be filed with the Commission on Human Rights and Opportunities within one hundred and eighty days of the date when the alleged harassment occurred and with the Equal Employment Opportunity Commission ("EEOC") within 300 days.) The Town of Hamden will not retaliate against any employee who makes a report of sexual harassment, nor will the Town of Hamden permit any employee to do so. Any form of retaliation against anyone who has reported harassment is strictly forbidden.

The Town of Hamden's policy is to take all complaints of sexual harassment seriously, and all such complaints will be promptly and thoroughly investigated. To the fullest extent practical, appropriate and permitted by law the Town of Hamden will treat complaints and the terms of their resolution as personal and confidential.

III. COMMUNICATION

In order to effectively communicate this policy to all levels of management and to all other employees, the following measures will be taken:

- a. A copy of this policy statement will be distributed to all management personnel responsible for carrying out and administering this policy.
- b. All supervisory personnel will receive two hours of training on sexual harassment under standards established by the State of Connecticut or other applicable law or regulation.
- c. Reference to such policy will appear in all issues of employee handbooks and new employee orientation materials.

IV. DEFINITION

For the purposes of this policy, sexual harassment is defined as unwelcome or unwanted sexual advances, requests for sexual favors, or other physical, verbal, or visual conduct based on sex where:

- A. Submission to the conduct is made either explicitly or implicitly a term or condition of any individual's employment; or
- B. Submission to or rejection of the conduct by any individual is used as the basis for employment decisions affecting such individual; or
- C. The conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Examples of sexual harassment include unwanted sexual advances; explicit sexual propositions; demands for sexual favors in exchange for favorable treatment or continued employment; repeated sexual innuendos, suggestive comments, sexually oriented kidding, teasing or practical jokes; jokes about gender-specific traits; foul or obscene body language or gestures; display of foul or obscene printed or visual material; and physical contact, such as touching, patting, pinching or brushing against another's body. The offender or the victim of harassment may either be a man or a woman and, in addition, harassment can occur involving persons of the same or opposite sex.

V. PROCEDURE

All employees are responsible for helping to ensure enforcement of this policy. Sexual harassment has negative effects upon both the victim and the overall productivity of the workplace due to interpersonal conflicts, poor performance, absenteeism, turnover, and grievances. However, through preventative strategies and training the Town of Hamden and its employees will benefit from a more positive work environment with greater productivity and potentially lower exposure to liability. Accordingly, the Town of Hamden encourages employees who believe they are being harassed to clearly and promptly notify the offender that his or her behavior is unwelcome.

Step 1: An employee who believes he or she has been a victim of sexual harassment may present a verbal complaint to his or her immediate Supervisor or

to the Personnel Director, if the complaint is against a Supervisor. The Supervisor or the Personnel Director will make an investigation and may conduct employee interviews or take other measures, as appropriate, to gather pertinent information relevant to the allegations.

Step 2: The Supervisor or Personnel Director will carefully review the facts and circumstances of the alleged harassment, determine the validity of the complaint and the degree of culpability and then make a recommendation for action and/or resolution. If an investigation confirms that harassment has occurred, the Town of Hamden will take corrective action, including such discipline up to and including immediate termination of employment. In addition, employees should be aware that sexual harassment is illegal. (See Title VII of the Civil Rights Act of 1964; The Connecticut Unfair Employment Practices Act, Conn. Gen. Stat. , 46a-60(a)(8)) Persons who commit sexual harassment may be subject to civil or criminal penalties.

Step 3: If any party directly involved in the sexual harassment investigation is dissatisfied with the outcome of the investigation or resolution, that individual may appeal to the Town's Equal Employment Opportunity Commission, which shall have the powers enumerated in Conn. Gen. Stat. §§ 7-148i to 7-148n, and 7-148(c)(9)(B), as amended from time to time, to investigate such allegations.

In addition to reporting allegations of sexual harassment to the Town of Hamden, an aggrieved individual may choose to report such allegations to the:

Connecticut Commission on Human Rights and Opportunities
West Central Region
50 Linden Street
Waterbury, CT 06702
(203) 596-4237

Any action by the Commission on Human Rights and Opportunities involving the same parties and subject matter as an action filed with the Town's Equal Employment Opportunity Commission, will supersede the action by the local commission, except that the State Commission on Human Rights and Opportunities may admit into evidence the results of any investigation of allegations or the decision of the local commission and accord to such investigation or decision the weight that may be appropriate under the particular facts and circumstances of the case.

INTER-OFFICE MEMORANDUM

JAN 31 2000
TC

DATE: March 27, 1995
TO: All Department Heads
FROM: Mayor Lillian D. Clayman *RC*
RE: Americans With Disabilities Act (ADA)
- Equal Opportunity Policy and Grievance Procedure

Enclosed are copies of the ADA Town Equal Opportunity Policy Statements and Town Grievance Procedure for Persons with Disabilities. Both documents are required as part of the Town's ADA compliance efforts.

A copy of each document shall be posted in a prominent place in all Town Departments, work places and places of public assembly. Please also keep copies in your department's ADA binder.

If you have any questions, contact Bob Gualtieri, Assistant Library Director, at 287-2686.

Thank you for your cooperation.

Enclosures: Equal Opportunity Policy Statement
Grievance Procedure for Persons with Disabilities

**TOWN OF HAMDEN
EQUAL OPPORTUNITY POLICY STATEMENT
RE: FOR PERSON WITH DISABILITIES
TITLE II OF THE AMERICANS WITH DISABILITIES ACT**

It is the policy of the Town of Hamden that there shall be no discrimination by any Town officer, agent or employee against any individual on the basis of any disability with respect to admission to, access to, or operation of, its programs, services, or activities.

It is the policy of the Town of Hamden that there shall be no discrimination by any Town officer, agent or employee against any individual on the basis of any disability in its hiring and employment practices.

This notice is provided as required by Title II of the Americans with Disabilities Act of 1990.

Questions, concerns, complaints, or requests for additional information regarding the ADA may be forwarded to the Town's designated ADA Coordinator.

Name: Bob Gualtieri
Title: Assistant Library Director
Office Address: Hamden Library, 2901 Dixwell Ave., Hamden, CT 06518
Phone Number: Voice (203) 287-2686 TDD (203) 287-2680 Fax (203) 287-2685

Individuals with disabilities are invited to request any reasonable modification to Town programs or any communications aids necessary to enable them to participate. Individuals should make their needs and preferences known to the program sponsor or the ADA Coordinator.

This notice is available in large print, on audio tape, and in Braille, from the ADA Coordinator. Please bring this notice to the attention of any resident or Town employee who has a disability or who is associated with people who have disabilities.

PLEASE POST

**TOWN OF HAMDEN GRIEVANCE PROCEDURE FOR PERSONS WITH
DISABILITIES**

The Town of Hamden has implemented this grievance procedure to provide for the fair and timely resolution of any complaints by persons who have disabilities and who grieve or protest any alleged violation of the Town's obligations under the Americans With Disabilities Act.

INFORMAL RESOLUTION

Persons with disabilities who believe that the Town of Hamden or any of its officers, employees or agents have failed to meet their obligations to operate in a non-discriminatory manner, to provide effective communications, to ensure that programs and activities are readily accessible and usable, or to afford equal employment opportunity are encouraged to make their complaints known. It is recommended that complaints be brought to the attention of supervisory personnel in the program or department directly involved.

FORMAL RESOLUTION - STAGE I

If a satisfactory resolution is not achieved, or if the aggrieved person chooses not to seek such an informal resolution, a formal complaint may be submitted in writing within 60 calendar days of the occurrence of the discriminatory action or condition to the ADA Coordinator or the Mayor's designee:

Bob Gualtieri
Assistant Library Director/ADA Coordinator
Hamden Library
2901 Dixwell Avenue, Hamden, CT 06518

Voice: (203) 287-2686
TDD: (203) 287-2680
Fax: (203) 287-2685

PLEASE POST

A written complaint should include:

1. The name(s) and address(es) of the person(s) submitting the complaint;
2. A short description of discriminatory action or condition;
3. The date, time and place of occurrence;
4. The names of any parties involved directly or as witnesses;
5. The nature of the complainant's disability.

Any assistance needed in filling out the complaint or explaining this grievance procedure may be provided on request by the ADA Coordinator, or the Mayor's designee. Alternatives to written and spoken English may also be requested if necessary to ensure effective communication during the grievance process.

Within 14 Calendar days of receipt of the complaint, the ADA Coordinator or the Mayor's designee will meet with the complainant to discuss the complaint and possible resolutions. Within 14 calendar days following such meeting, the ADA Coordinator or Mayor's designee will submit a response in writing to the complainant by certified mail.

If the Town proposes a resolution which is accepted by the complainant, a letter accepting the terms of the agreement will be prepared by the Town and signed by the complainant, the ADA Coordinator or the Mayor's designee, and any Department Head party to execution of the agreement. Any proposed resolution involving expenditure of funds which have not been appropriated shall be advisory only and shall not be binding upon the Town unless the Mayor has requested an appropriation of funds to implement such resolution from the Legislative Council and the Council approves such request.

The Town ADA Coordinator will report to the Chairperson of the Hamden Commission on Disabilities, the status of all informal resolutions and a copy of all formal resolutions-stage 1 grievances that are resolved satisfactorily.

FORMAL RESOLUTION - STAGE 2

If the complainant is not satisfied with the proposed resolution, an appeal may be initiated within 14 calendar days of receipt of the written proposed resolution. A simple statement that the complainant wishes to appeal an unsatisfactory ruling by the ADA Coordinator, or the Mayor's designee, must be sent to the Chairperson of the Hamden Commission on Disabilities, with a copy of the original complaint and the reply of the ADA Coordinator.

The Chairperson of the Hamden Commission on Disabilities shall be responsible for scheduling the hearing, notifying the Town official against whom the complaint is filed, the complainant and members of the Hamden Commission on Disabilities of the date, time and place of the hearing, and reporting the decision of the Commission, in writing, to the complainant.

A hearing shall be scheduled within (30) calendar days of receipt of the appeal, and a written decision shall be rendered within 30 calendar days of the conclusion of the hearing. The complainant, the Town official against whom the claim was filed, and the Hamden Commission on Disabilities shall have the right to present witnesses whose testimony is relevant to the issues on appeal.

Within 30 calendar days of the conclusion of the hearing, the Hamden Commission on Disabilities shall render a written decision. This decision may include a proposed resolution. If said proposed resolution is acceptable to the complainant and to the Department Head involved in the complaint, a written memorandum outlining such resolution shall be prepared and executed by the complainant, the Department Head and the Chairperson of the Hamden Commission on Disabilities. Nothing shall preclude the parties from reaching any other acceptable resolution other than the resolution proposed by the Hamden Commission on Disabilities. Any proposed resolution involving expenditure of funds which have not been appropriated, shall be advisory only, and shall not be binding upon the Town unless the Mayor has recommended the approval of appropriation of funds to implement such resolution to the Legislative Council and the Council has approved such appropriation.

In the event a complaint is not resolved through this grievance procedure, a complainant shall be advised, in writing, that he/she may have further rights and/or remedies under the provisions of the Americans with Disabilities Act.

How to file complaints:

Title I. Complaints about violations of Title I (employment) should be filed with:

Equal Employment Opportunity Commission
Program Development and Technical Assistance Division
Office of Program Operations
1801 "L" Street, N.W.
Washington, D.C. 20507

1-800-669-4000 (voice)
TDD: use relay service

Title II. Complaints about violations of Title II should be filed with:

U.S. Department of Justice
Civil Rights Division
Coordination and Review Section
Post Office Box 66118
Washington, D.C. 20035-6118

1-800-514-0301 (voice)
1-800-514-0383 (TDD)

The Mayor shall be notified, in writing, of all complaints not resolved by the ADA Coordinator.

It is the expressed intent of the Town to resolve all complaints within the time periods set forth in this grievance procedure. However, the time for action specified in this grievance procedure may be extended if, in the opinion of the ADA Coordinator, or the Mayor's designee, or the Chairperson of the Hamden Commission on Disabilities, there is good cause or extraordinary circumstances to extend the time for action set forth in this grievance procedure. The complainant and the Town official against whom the complaint was filed shall be notified in writing of such extension of time and the reason(s) therefore.

A copy of the grievance procedure shall be posted in a prominent place in all Town Departments, work places, and places of public assembly.

This grievance procedure is available in large print, on audio tape and in Braille from the ADA Coordinator.

Dated at Hamden, Connecticut, this _____ day of _____.

LILLIAN D. CLAYMAN
MAYOR

This grievance procedure is available in large print, on audio tape and in Braille from the ADA Coordinator.

Dated at Hamden, Connecticut, this _____ day of _____.


LILLIAN D. CLAYMAN
MAYOR

TOWN OF HAMDEN
EQUAL EMPLOYMENT OPPORTUNITY PLAN

The Town of Hamden hereby declares the following plan to implement the goals of its Equal Employment Opportunity Policy, Sexual Harassment Policy and American with Disabilities Act Policy (hereinafter referred to as "EEO Policies"),

I. Equal Employment Opportunity Compliance Officer

The Equal Employment Opportunity Compliance Officer ("Compliance Officer") is the designated individual responsible for implementing these procedures and monitoring the effectiveness of these procedures in achieving the goals of the Town's EEO Policies. In particular, the Compliance Officer shall:

1. assist each department of the Town in developing a departmental EEO strategy, consistent with the goals of the Town's EEO Policies;
2. acquaint the Town's Personnel Department, Civil Service Commission, all Town Department Heads, Police Commission, Fire Commission, Library Board and Retirement Board of their specific responsibilities under these procedures and the EEO Policies;
3. review present practices in recruitment, interviewing, selection and testing and career/upward mobility to identify discriminatory practices or barriers to achieving EEO goals and recommending new practices and procedures to the Personnel Department/Civil Service Commission and departmental hiring authorities.
4. monitor testing and selection procedures for employment and promotion for compliance with the law and the Town's EEO Policies;

5. coordinate duties and responsibilities with those of the Personnel Director, ADA Compliance Officer and the Commission on Disabilities;
6. provide specialized expertise, consultation and guidance for planning, developing, organizing and establishing town wide equal employment opportunities, guidelines, initiatives and performance standards by all Town employees and entities that are involved in employment decisions;
7. establish a process of collecting and disseminating significant developments in EEO laws, regulations, policies and court rulings;
8. assist in scheduling training, workshops and orientation sessions, as necessary, to advise management and employees of the Town's EEO Policies and these procedures;
9. assist the Personnel Department/Civil Service Commission in developing a comprehensive outreach and recruitment strategy to attract a diversified applicant pool; and
10. complete all forms and any other documentation required by the Connecticut Department of Labor and the U.S. Equal Employment Opportunity Commission.

II. Dissemination of Plan

It is in the Town's best interest to communicate its commitment to equal employment to as many persons and community groups as possible, including, but not limited to Town residents, current and prospective employees and community organizations, particularly those that have a high percentage of minorities and women. Therefore, upon enactment, this plan shall be distributed internally to all department heads and current employees, in a manner deemed appropriate and effective by the Compliance Officer. In addition, the Town's EEO Policies and a reference to this plan shall be prominently posted in the Personnel/Civil Service Office. Copies of this plan shall be made available upon request to the Compliance Officer, Office of the Mayor or

the Personnel Department.

Externally, all employment application forms, purchase orders, leases and contracts shall include an equal employment opportunity statement. The Personnel Director, members of the Civil Service Commission and Compliance Officer shall develop and maintain relationships with community and public service organizations in the greater New Haven area, particularly those that have a high percentage of minorities and women. This will increase knowledge of available positions in the Town, and is intended to inform the public that the Town is seeking to attract a diversified applicant pool for Town positions. The Personnel Department shall have the ongoing responsibility to identify and maintain current and updated lists of such community and public service agencies for this purpose.

III. EEO Complaint Procedure

This procedure is designed to provide a mechanism for employees or applicants for employment with the Town, who have allegations of discrimination or harassment on the basis of race, color, religion, sex, marital status, national origin, age, veterans status, genetic predisposition or sexual orientation, present or past history of mental disorder, mental retardation, except where any of the above is a bona fide occupational qualification or need, to have those allegations addressed by the Town of Hamden without fear of retaliation in the workplace or selection process. Individuals alleging a violation of the Town's responsibilities under the American With Disabilities Act ("ADA") shall pursue the grievance procedures outlined in the Town's ADA Policy.

The utilization of this procedure shall not be construed so as to negate the exercise of an individual's rights as they relate to the Town's Civil Service Commission Rules and Regulations, Collective Bargaining Agreements, or filing of a formal complaint

with a state or federal anti-discrimination entity, or local anti-discrimination entity if one is established. The Compliance Officer may, in his discretion, for good cause or under extraordinary circumstances extend the time periods of this procedure. The Aggrieved Party and the individual who is the subject of the Complaint shall be notified in writing of such extension of time and the reason[s] therefore.

Step 1: Any individual alleging a violation of the Town's EEO Policy or Plan shall file a written complaint in the Office of the Compliance Officer. No action shall be taken by the Compliance Officer without a signed Complaint Intake Form (Exhibit A). If an individual wishes to merely inform the Compliance Officer and/or Department Head about an alleged violation or the potential for such, while keeping his/her identity confidential, the Compliance Officer, at his discretion, shall assist the individual by speaking informally with the Department Head or other appropriate official or employee.

Step 2: The Complaint Intake Form will be reviewed by the Compliance Officer, who will make any adjustments to the Complaint Intake Form necessary to clarify said allegations. Any such adjustments must be agreed to and signed by the Aggrieved Party before they are accepted as a supplement to the original Complaint Intake Form. The Office of the Compliance Officer will ascertain whether or not the Aggrieved Party has filed a similar action under the provisions established by a collective bargaining agreement, personnel rules or regulations, or with a state or federal civil rights enforcement agency, or local anti-discrimination entity if one is established. If not, the Aggrieved Party will be informed of the right to do so.

Step 3: The Compliance Officer will have thirty (30) days, from the date of a signed Complaint Intake Form, including adjustments or supplements, to perform a confidential and thorough investigation. The investigation should include a formal interview with the Complaining Party, the Respondent, the Department Head or other appropriate official, witnesses mentioned by either party, and any other person(s) deemed

to have knowledge of the issue[s] outlined in the complaint. All individuals contacted by the Compliance Officer, during the course of an investigation, shall be informed of the confidentiality provisions of these procedures. The Compliance Officer will attempt to resolve the matter at this level, to the mutual satisfaction of all parties of interest.

Step 4: Within fourteen (14) days after completion of the investigation, the Compliance Officer shall issue findings and recommendations for disposition of the matter. If the proposed resolution of the matter is acceptable to the Aggrieved Party and the Respondent, the parties shall execute an agreement to this effect. The Compliance Officer's findings and recommendations shall be forwarded to all affected parties, as determined by the Compliance Officer, including, but not limited to the Aggrieved Party, the Respondent, the Personnel Director, and the appropriate Department Head for implementation of the recommendations. Any proposed resolution involving the expenditure of funds, which have not been appropriated, shall be advisory only, and shall not be binding upon the Town, unless the Mayor has recommended the appropriation, subject to Legislative Council approval.

Step 5: Upon the issuance of the Compliance Officer's findings and recommendations, the Aggrieved Party shall also be advised in writing of his/her right to file with the state civil rights enforcement agency or with a local anti-discriminatory entity, if one exists.

Commission on Human Rights and Opportunities
West Central Region
50 Linden Street
Waterbury, CT 06702
(203) 596-4237

IV. Job Posting/Recruitment:

The Personnel Department, Civil Service Commission and Compliance Officer will work in conjunction, and consistent with the conclusions drawn from a review of work force utilization analyses, to actively recruit qualified candidates from underrepresented groups for new postings. Notice of the availability of a job opening will be forwarded to organizations and entities that will produce applicants from a diversified pool. The Personnel Department is responsible for maintaining a list of outreach resources that have an increased likelihood of producing a diversified applicant pool. The list of outreach resources should be updated at least yearly by the Personnel Department, with the assistance of the Compliance Officer.

Based on the work force utilization analyses, each Department Head of the Town, with the assistance of the Compliance Officer and Personnel Director, will develop a departmental EEO strategy. The strategy must outline the department's goals and constructive steps that will be taken or recommended by the hiring authority of each department and the Civil Service Commission, to achieve parity with the demographics of the applicable labor market area. Department heads will annually review their records on promotions and hires for the purpose of determining whether any potentially discriminatory practices played a role in the department's demographic composition. Department heads should also be prepared to provide such information to the Compliance Officer and Personnel Director.

Employment Applications and Testing – The Personnel Director, with the assistance of the Compliance Officer, will be responsible for reviewing all employment applications and forms to ensure compliance with current EEO laws and regulations. A regular review of employment applications, forms and testing materials will be conducted by the Compliance Officer and Personnel Director, to ensure compliance with federal, state and local EEO laws and regulations.

The Compliance Officer shall monitor the statistical results of employment

activities related to this plan and annually prepare status reports, with the assistance with the Personnel Department/Civil Service, commenting on the effectiveness of these procedures in achieving the Town's EEO goals and objectives. In addition, the Compliance Officer will be responsible for all documentation and filing requirements issued by the U.S. Equal Employment Opportunity Commission, Department of Labor.

V. Civil Service Commission

The Compliance Officer and Personnel Director will regularly, and at least annually, review the rules and regulations of Civil Service Commission, for the purpose of determining whether such rules and regulations are in conflict with the Town's EEO Policies and these procedures. The Compliance Officer and Personnel Director will make written recommendations to the Civil Service Commission regarding proposed changes to the rules and regulations as deemed appropriate to help ensure compatibility with the EEO Policies and Plan.

VI. Utilization Analyses

At least annually, the Compliance Officer shall compile statistics based on the actual availability of workers by race, gender and ethnic status for the Town of Hamden, New Haven County. The statistics should include an organizational analysis, providing a list of each job classification within the Town from highest to lowest paid by department; a workforce analysis demonstrating the total number of incumbents by job class in the Town by race, sex and department; and an availability analysis, demonstrating the availability of individuals from the protected group for employment in the Town by job category. These analyses shall be utilized by the Compliance Officer, Personnel Director and Department Heads in developing departmental and Town wide strategies to meet EEO goals and objectives.


VII. Collective Bargaining Agreements

The Town shall seek to remove from collective bargaining agreements language that inhibits the implementation of this plan and the goals of the EEO Policies, and include language in such agreements that supports the principles of the Town's EEO Policies. All labor negotiators representing the Town shall be required to be familiar with the Town's EEO Policies and the EEO Plan.

VIII. Enforcement

The Compliance Officer has the authority to issue notices, findings and make recommendations to the hiring authority of the Town, the Legislative Council and the Office of the Mayor, in order to make progress toward the achievement of the goals of equal employment opportunity. The scope of this authority ranges from oral notice and/or warnings, to written recommendations of disciplinary action such as suspension without pay, loss of pay increase or termination of employment to the Personnel Director. However, any recommendation involving the expenditure of funds not appropriated shall be advisory only.

Dated at Hamden, Connecticut, this 5th day of September, 2000.



Carl J. Amento
Mayor

IX. Projected Timetables

- September 5, 2000: EEO Plan promulgated by the Mayor.
- By October 31, 2000: Orientation sessions on EEO Policies and Procedures for all departments.
- By November 15, 2000: Department Heads to submit departmental EEO strategies to Compliance Officer and Personnel Department.
- Annually
(beginning 3/1/01): Department Heads and Compliance Officer review departmental strategy.
- Annually (by October 31st of each year:
Review and update of EEO Policies and Plan.
- Annually
(1 year from last training,
workshop or orientation): Provide training, workshops or orientation sessions for Town employees on EEO Policies.

**TOWN OF HAMDEN
COMPLAINT INTAKE FORM**

Please print with ink.

NAME: _____

ADDRESS: _____

HOME TELEPHONE

WORK TELEPHONE

DEPARTMENT: _____

TITLE: _____

BASIS OF ALLEGED DISCRIMINATION:

Please check all that apply.

- | | | | |
|-----------------------------------|--|--|--|
| <input type="checkbox"/> Race | <input type="checkbox"/> Color | <input type="checkbox"/> Sex | <input type="checkbox"/> Religion |
| <input type="checkbox"/> Age | <input type="checkbox"/> Physical Disability | <input type="checkbox"/> Mental Disability | <input type="checkbox"/> National Origin |
| <input type="checkbox"/> Ancestry | <input type="checkbox"/> Sexual Orientation | <input type="checkbox"/> Marital Status | <input type="checkbox"/> Other |

NATURE OF ALLEGED DISCRIMINATION:

Please check all that apply.

- | | | | |
|--|---------------------------------------|--|---|
| <input type="checkbox"/> Layoff | <input type="checkbox"/> Promotion | <input type="checkbox"/> Demotion | <input type="checkbox"/> Discharge |
| <input type="checkbox"/> Exclusion | <input type="checkbox"/> Disciplinary | <input type="checkbox"/> Harassment | <input type="checkbox"/> Seniority |
| <input type="checkbox"/> Unfair Treatment | <input type="checkbox"/> Intimidation | <input type="checkbox"/> Hiring | <input type="checkbox"/> Job Classification |
| <input type="checkbox"/> Wage Differential | <input type="checkbox"/> Benefits | <input type="checkbox"/> Term/Conditions | |
| <input type="checkbox"/> Other | | of Employment | |

Have you filed with any other forum? (Union/Personnel/State/Federal, etc.) If yes, which one?

☐ Yes ☐ No

Please list the date/s of alleged discriminatory incident, practice or procedure.

Person/s who have allegedly discriminated against the complainant.

Explanation of charge: (attach additional page if necessary)

Remedy you are seeking: (attach additional page if necessary)

Date: _____

Complainant Signature: _____

[illegible]

Complainant Signature: _____

TOWN OF HAMDEN
SEXUAL HARASSMENT POLICY STATEMENT

I. PURPOSE

The TOWN OF HAMDEN is committed to maintaining a collegial work environment in which all individuals are treated with respect and dignity and which is free of sexual harassment. In keeping with this commitment, the Town of Hamden will not tolerate the sexual harassment of employees by anyone, including any supervisor, co-worker, vendor or customer, whether in the workplace, at assignments outside the workplace, at the Town of Hamden sponsored social functions, or elsewhere.

II. GENERAL POLICY

The Town of Hamden recognizes that this policy may not address every set of circumstances, which may arise in the workplace related to sexual harassment. It does, however, provide reasonable guidelines, which will probably cover most situations. The Town of Hamden reserves the right to modify these procedures to accommodate unanticipated situations.

Although the Town of Hamden has chosen not to impose a limited time frame for the reporting of sexual harassment complaints, prompt reporting of complaints is strongly encouraged. It allows for rapid response and resolution of objectionable behavior or conditions both for the complaining employee and any other affected employees. (In order to be timely, Connecticut law provides that a formal written complaint must be filed with the Commission on Human Rights and Opportunities within one hundred and eighty days of the date when the alleged harassment occurred and with the Equal Employment Opportunity Commission ("EEOC") within 300 days.) The Town of Hamden will not retaliate against any employee who makes a report of sexual harassment, nor will the Town of Hamden permit any employee to do so. Any form of retaliation against anyone who has reported harassment is strictly forbidden.

The Town of Hamden's policy is to take all complaints of sexual harassment seriously, and all such complaints will be promptly and thoroughly investigated. To the fullest extent practical, appropriate and permitted by law the Town of Hamden will treat complaints and the terms of their resolution as personal and confidential.

III. COMMUNICATION

In order to effectively communicate this policy to all levels of management and to all other employees, the following measures will be taken:

- a. A copy of this policy statement will be distributed to all management personnel responsible for carrying out and administering this policy.
- b. All supervisory personnel will receive two hours of training on sexual harassment under standards established by the State of Connecticut or other applicable law or regulation.
- c. Reference to such policy will appear in all issues of employee handbooks and new employee orientation materials.

IV. DEFINITION

For the purposes of this policy, sexual harassment is defined as unwelcome or unwanted sexual advances, requests for sexual favors, or other physical, verbal, or visual conduct based on sex where:

- A. Submission to the conduct is made either explicitly or implicitly a term or condition of any individual's employment; or
- B. Submission to or rejection of the conduct by any individual is used as the basis for employment decisions affecting such individual; or
- C. The conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Examples of sexual harassment include unwanted sexual advances; explicit sexual propositions; demands for sexual favors in exchange for favorable treatment or continued employment; repeated sexual innuendos, suggestive comments, sexually oriented kidding, teasing or practical jokes; jokes about gender-specific traits; foul or obscene body language or gestures; display of foul or obscene printed or visual material; and physical contact, such as touching, patting, pinching or brushing against another's body. The offender or the victim of harassment may either be a man or a woman and, in addition, harassment can occur involving persons of the same or opposite sex.

V. PROCEDURE

All employees are responsible for helping to ensure enforcement of this policy. Sexual harassment has negative effects upon both the victim and the overall productivity of the workplace due to interpersonal conflicts, poor performance, absenteeism, turnover, and grievances. However, through preventative strategies and training the Town of Hamden and its employees will benefit from a more positive work environment with greater productivity and potentially lower exposure to liability. Accordingly, the Town of Hamden encourages employees who believe they are being harassed to clearly and promptly notify the offender that his or her behavior is unwelcome.

Step 1: An employee who believes he or she has been a victim of sexual harassment may present a verbal complaint to his or her immediate Supervisor or

to the Personnel Director, if the complaint is against a Supervisor. The Supervisor or the Personnel Director will make an investigation and may conduct employee interviews or take other measures, as appropriate, to gather pertinent information relevant to the allegations.

Step 2: The Supervisor or Personnel Director will carefully review the facts and circumstances of the alleged harassment, determine the validity of the complaint and the degree of culpability and then make a recommendation for action and/or resolution. If an investigation confirms that harassment has occurred, the Town of Hamden will take corrective action, including such discipline up to and including immediate termination of employment. In addition, employees should be aware that sexual harassment is illegal. (See Title VII of the Civil Rights Act of 1964; The Connecticut Unfair Employment Practices Act, Conn. Gen. Stat. 46a-60(a)(8)) Persons who commit sexual harassment may be subject to civil or criminal penalties.

Step 3: If any party directly involved in the sexual harassment investigation is dissatisfied with the outcome of the investigation or resolution, that individual may appeal to the Town's Equal Employment Opportunity Commission, which shall have the powers enumerated in Conn. Gen. Stat. §§ 7-148i to 7-148n, and 7-148(c)(9)(B), as amended from time to time, to investigate such allegations.

In addition to reporting allegations of sexual harassment to the Town of Hamden, an aggrieved individual may choose to report such allegations to the:

Connecticut Commission on Human Rights and Opportunities
West Central Region
50 Linden Street
Waterbury, CT 06702
(203) 596-4237

Any action by the Commission on Human Rights and Opportunities involving the same parties and subject matter as an action filed with the Town's Equal Employment Opportunity Commission, will supersede the action by the local commission, except that the State Commission on Human Rights and Opportunities may admit into evidence the results of any investigation of allegations or the decision of the local commission and accord to such investigation or decision the weight that may be appropriate under the particular facts and circumstances of the case.



TOWN OF HAMDEN

CONNECTICUT

AFFIRMATIVE ACTION POLICY STATEMENT

It has always been the policy and will continue to be the strong commitment of the Town of Hamden and all contractors and subcontractors who do business with the Town of Hamden to provide equal opportunities in employment to all qualified persons solely on the basis of job-related skills, ability and merit.

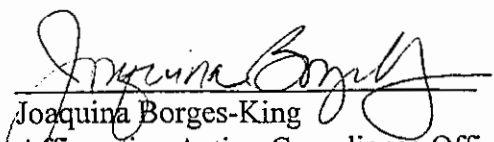
The Town of Hamden will continue to take affirmative action to ensure that no persons are discriminated against with regard to their race, color, sex, sexual orientation, national origin, ancestry, religion, age, physical disability, mental retardation, marital status, present or past history of mental disorder, learning disability or criminal record. Such action includes, but is not limited to employment, upgrading, demotion or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation and selection for training including apprenticeship. The Town of Hamden will continue to make good faith efforts to comply with all federal and state laws and policies, which speak to Equal Employment Opportunity and Affirmation Action.

Equal Employment Opportunity is essential, but is not enough to guarantee the full and fair employment of minorities, women or other protected classes. Therefore, Affirmation Action is necessary. Affirmative Action is results-oriented programs used to address and overcome the present effects of past discrimination.

Sexual Harassment, another form of sex discrimination, will not be tolerated in the work place. Therefore, engaging in acts of sexual harassment or any other forms of unlawful discrimination will constitute grounds for disciplinary action.

This Policy Statement is based on both the spirit and the letter of state and federal and discrimination laws, regulations and executive orders. Accordingly, care is taken to ensure that no person shall be excluded from participation in, be denied the benefits of, or otherwise be unlawfully discriminated against. Further, The Town of Hamden will not knowingly use the services of, patronize or otherwise deal with any business, contractor, subcontractor or agency that engages in acts of unlawful discrimination.

This Affirmative Action Policy Statement reaffirms my personal commitment to the principles of Equal Employment Opportunity and Affirmation Action.


Joaquina Borges-King
Affirmative Action Compliance Officer

May 10, 2000
Dated